



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Happer,

For the 2020-2021 school year, the legal general fund is **\$7,178,007** and the legal local option budget (LOB) is **\$2,366,925**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", with a horizontal line drawn underneath.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 340 Jefferson West

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 848.2 | 841.7 | 859.2 | 859.2 | 0.0 | | 859.2 | 252.8 | 0.0 | 18.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 77.9 | 0.0 | 0.0 | 79.3 | 0.0 | 0.0 | 271.1 | 0.0 | 1,558.8 | 55,850 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,178,007 | 7,384,875 | 7,178,007 | 0 | 7,178,007 | 7,172,500 | 33.00% | 2,366,925 | 2,453,752 | 2,366,925 |

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.
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June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Pfau,

For the 2020-2021 school year, the legal general fund is **\$5,621,241** and the legal local option budget (LOB) is **\$1,696,820**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 341 Oskaloosa Public Schools

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 562.9 | 579.0 | 555.0 | 579.0 | 15.0 | | 594.0 | 228.3 | 0.0 | 5.3 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 115.7 | 10.0 | 0.0 | 56.5 | 0.0 | 0.0 | 219.5 | 1.0 | 1,230.3 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 5,621,241 | 5,831,415 | 5,621,241 | 0 | 5,621,241 | 5,656,067 | 30.00% | 1,696,820 | 1,760,088 | 1,696,820 |

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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June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Lilly,

For the 2020-2021 school year, the legal general fund is **\$4,377,102** and the legal local option budget (LOB) is **\$1,322,480**. 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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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 342 McLouth

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 466.2 | 465.6 | 455.5 | 465.6 | 7.5 | | 473.1 | 201.2 | 0.0 | 8.6 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 67.3 | 0.0 | 0.0 | 44.6 | 0.0 | 0.0 | 163.2 | 0.0 | 958.0 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 4,377,102 | 4,627,026 | 4,377,102 | 0 | 4,377,102 | 4,408,268 | 30.00% | 1,322,480 | 1,397,692 | 1,322,480 |

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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Elliott,

For the 2020-2021 school year, the legal general fund is **\$6,409,657** and the legal local option budget (LOB) is **\$1,945,996**. 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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Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 343 Perry Public Schools

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
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| 727.5 | 740.5 | 735.5 | 740.5 | 4.5 | | 745.0 | 248.1 | 0.0 | 8.0 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 87.1 | 0.0 | 0.0 | 90.5 | 0.0 | 0.0 | 230.9 | 0.0 | 1,409.6 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
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| 6,440,462 | 6,659,774 | 6,440,462 | -30,805 | 6,409,657 | 6,486,654 | 30.00% | 1,945,996 | 2,011,867 | 1,945,996 |

Column Notes

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(785) 296-3201
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June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Laver,

For the 2020-2021 school year, the legal general fund is **\$3,153,220** and the legal local option budget (LOB) is **\$1,059,651**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 344 Pleasanton

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 358.0 | 353.5 | 338.9 | 353.5 | 4.5 | | 358.0 | 166.3 | 0.0 | 6.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 67.8 | 5.5 | 0.0 | 17.1 | 0.0 | 0.0 | 76.3 | 0.0 | 697.5 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 3,186,878 | 3,397,508 | 3,186,878 | -33,658 | 3,153,220 | 3,211,065 | 33.00% | 1,059,651 | 1,129,694 | 1,059,651 |

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.



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Dr. Noble,

For the 2020-2021 school year, the legal general fund is **\$26,961,134** and the legal local option budget (LOB) is **\$8,674,846**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 345 Seaman

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 3,834.3 | 3,803.3 | 3,765.6 | 3,803.3 | 33.0 | | 3,836.3 | 134.4 | 3.7 | 100.3 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 489.8 | 30.0 | 0.0 | 243.4 | 0.0 | 0.0 | 1,056.0 | 0.0 | 5,893.9 | 31,905 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 26,961,134 | 27,022,155 | 26,961,134 | 0 | 26,961,134 | 27,117,824 | 33.00% | 8,948,882 | 8,674,846 | 8,674,846 |

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.



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

June 15, 2021

Royce Powelson, Superintendent
USD 346 Jayhawk
PO Box 278
Mound City, KS 66056-0278

FINAL AUDITED LEGAL MAX

Dear Dr. Powelson,

For the 2020-2021 school year, the legal general fund is **\$5,526,206** and the legal local option budget (LOB) is **\$1,669,665**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 346 Jayhawk

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 570.8 | 565.8 | 565.5 | 565.8 | 4.5 | | 570.3 | 223.8 | 0.9 | 17.6 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 114.7 | 14.1 | 0.0 | 73.0 | 0.0 | 0.0 | 195.1 | 0.0 | 1,209.5 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 5,526,206 | 5,790,294 | 5,526,206 | 0 | 5,526,206 | 5,565,551 | 30.00% | 1,669,665 | 1,749,390 | 1,669,665 |

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.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 15, 2021

Becky Burcher, Superintendent
USD 347 Kinsley-Offerle
120 W 8th St
Kinsley, KS 67547-1168

FINAL AUDITED LEGAL MAX

Dear Mrs. Burcher,

For the 2020-2021 school year, the legal general fund is **\$2,923,531** and the legal local option budget (LOB) is **\$989,588**. 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.

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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", written over a horizontal line.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", written in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 347 Kinsley-Offerle

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 313.0 | 304.0 | 304.0 | 304.0 | 1.5 | | 305.5 | 147.3 | 9.2 | 7.9 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 48.4 | 1.1 | 0.0 | 47.0 | 0.0 | 0.0 | 72.9 | 1.0 | 640.3 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,925,531 | 3,147,127 | 2,925,531 | -2,000 | 2,923,531 | 2,998,750 | 33.00% | 989,588 | 1,044,718 | 989,588 |

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 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Dorathy,

For the 2020-2021 school year, the legal general fund is **\$9,446,761** and the legal local option budget (LOB) is **\$2,990,816**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", written over a horizontal line.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", written in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 348 Baldwin City

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 1,339.0 | 1,342.9 | 1,297.1 | 1,342.9 | 8.5 | | 1,351.4 | 171.6 | 0.0 | 27.0 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 107.9 | 0.0 | 0.0 | 86.0 | 0.0 | 0.0 | 319.3 | 0.0 | 2,063.2 | 20,000 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 9,446,761 | 10,088,388 | 9,446,761 | 0 | 9,446,761 | 9,494,653 | 31.50% | 2,990,816 | 3,188,676 | 2,990,816 |

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.



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mrs. Becker,

For the 2020-2021 school year, the legal general fund is **\$2,478,150** and the legal local option budget (LOB) is **\$761,425**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 349 Stafford

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 229.8 | 243.8 | 261.4 | 261.4 | 3.0 | | 264.4 | 153.0 | 3.0 | 3.9 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 47.4 | 8.0 | 0.0 | 10.4 | 0.0 | 0.0 | 61.2 | 0.0 | 551.3 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,518,890 | 2,549,045 | 2,518,890 | -40,740 | 2,478,150 | 2,538,084 | 30.00% | 761,425 | 770,527 | 761,425 |

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.



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Meyer,

For the 2020-2021 school year, the legal general fund is **\$2,980,914** and the legal local option budget (LOB) is **\$998,306**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 350 St John-Hudson

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 302.8 | 314.5 | 312.5 | 314.5 | 2.5 | | 317.0 | 151.7 | 8.9 | 8.4 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 62.0 | 5.8 | 0.0 | 17.3 | 0.0 | 0.0 | 84.4 | 0.0 | 655.5 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,994,980 | 3,124,282 | 2,994,980 | -14,066 | 2,980,914 | 3,025,170 | 33.00% | 998,306 | 1,038,551 | 998,306 |

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.



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Topeka, Kansas 66612-1212
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www.ksde.org

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Rinehart,

For the 2020-2021 school year, the legal general fund is **\$2,304,147** and the legal local option budget (LOB) is **\$719,142**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 351 Macksville

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 221.5 | 214.0 | 189.5 | 214.0 | 3.0 | | 217.0 | 152.8 | 8.1 | 1.1 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 41.1 | 6.1 | 0.0 | 27.1 | 0.0 | 0.0 | 51.0 | 0.0 | 504.3 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,304,147 | 2,586,511 | 2,304,147 | 0 | 2,304,147 | 2,397,141 | 30.00% | 719,142 | 781,645 | 719,142 |

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.



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Biermann,

For the 2020-2021 school year, the legal general fund is **\$7,546,868** and the legal local option budget (LOB) is **\$2,271,537**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 352 Goodland

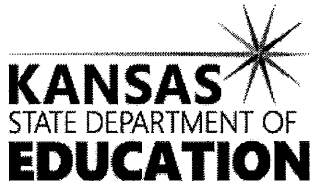
2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 897.5 | 901.5 | 916.5 | 916.5 | 11.0 | | 927.5 | 251.3 | 12.9 | 17.3 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 161.7 | 6.7 | 0.0 | 51.4 | 0.0 | 0.0 | 216.2 | 0.0 | 1,645.0 | 99,912 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,615,917 | 7,949,636 | 7,615,917 | -69,049 | 7,546,868 | 7,571,791 | 30.00% | 2,271,537 | 2,380,406 | 2,271,537 |

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.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 6, 2021

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

FINAL REVISED AUDITED LEGAL MAX

Dear Mr. Hatfield,

For the 2020-2021 school year, the legal general fund is **\$11,489,664** and the legal local option budget (LOB) is **\$3,470,980**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", written over a horizontal line.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl D. Peter", written in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

July 6, 2021

FINAL AUDITED REVISED LEGAL MAX

USD 353 Wellington

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 1,528.2 | 1,552.4 | 1,486.2 | 1,552.4 | 5.5 | | 1,557.9 | 88.5 | 4.6 | 35.1 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 286.0 | 32.6 | 0.0 | 48.0 | 0.0 | 0.0 | 462.0 | 0.0 | 2,514.7 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 11,489,664 | 11,860,210 | 11,489,664 | 0 | 11,489,664 | 11,569,934 | 30.00% | 3,470,980 | 3,582,355 | 3,470,980 |

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.



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Jacobs,

For the 2020-2021 school year, the legal general fund is **\$3,941,556** and the legal local option budget (LOB) is **\$1,314,096**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 355 Ellinwood Public Schools

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 450.3 | 447.5 | 436.9 | 447.5 | 0.0 | | 447.5 | 194.2 | 0.0 | 13.3 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 66.3 | 0.0 | 0.0 | 19.3 | 0.0 | 0.0 | 124.6 | 0.0 | 865.2 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 3,953,099 | 4,365,680 | 3,953,099 | -11,543 | 3,941,556 | 3,982,108 | 33.00% | 1,314,096 | 1,451,192 | 1,314,096 |

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.



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Mr. Murphy,

For the 2020-2021 school year, the legal general fund is **\$3,627,455** and the legal local option budget (LOB) is **\$1,129,221**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 356 Conway Springs

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 444.7 | 430.0 | 418.9 | 430.0 | 0.5 | | 430.5 | 189.4 | 0.0 | 6.6 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 41.1 | 0.0 | 0.0 | 38.3 | 0.0 | 0.0 | 100.3 | 0.0 | 806.2 | 5,000 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 3,688,528 | 3,813,744 | 3,688,528 | -61,073 | 3,627,455 | 3,764,069 | 30.00% | 1,129,221 | 1,157,975 | 1,129,221 |

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.



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

June 15, 2021

James Sutton, Superintendent
USD 357 Belle Plaine
Box 760
Belle Plaine, KS 67013-0760

FINAL AUDITED LEGAL MAX

Dear Dr. Sutton,

For the 2020-2021 school year, the legal general fund is **\$5,230,495** and the legal local option budget (LOB) is **\$1,801,076**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 357 Belle Plaine

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 613.9 | 602.3 | 596.8 | 602.3 | 7.5 | | 609.8 | 231.1 | 0.0 | 11.4 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 89.1 | 2.7 | 0.0 | 35.1 | 0.0 | 0.0 | 168.5 | 0.0 | 1,147.7 | 16,381 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 5,260,222 | 5,362,092 | 5,260,222 | -29,727 | 5,230,495 | 5,457,807 | 33.00% | 1,801,076 | 1,810,808 | 1,801,076 |

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.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

Dear Dr. Wilson,

For the 2020-2021 school year, the legal general fund is **\$3,980,452** and the legal local option budget (LOB) is **\$1,026,169**. 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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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 358 Oxford

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 368.9 | 375.9 | 359.5 | 375.9 | 2.5 | | 378.4 | 173.1 | 0.0 | 8.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 50.8 | 0.0 | 0.0 | 25.2 | 0.0 | 0.0 | 107.0 | 0.0 | 743.0 | 585,685 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 3,980,452 | 4,089,368 | 3,980,452 | 0 | 3,980,452 | 3,420,564 | 30.00% | 1,026,169 | 1,064,052 | 1,026,169 |

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.



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

June 15, 2021

Rustin Clark, Superintendent
USD 359 Argonia Public Schools
202 E. Allen St.
Argonia, KS 67004

FINAL AUDITED LEGAL MAX

Dear Dr. Clark,

For the 2020-2021 school year, the legal general fund is **\$1,908,928** and the legal local option budget (LOB) is **\$576,922**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", with a horizontal line drawn underneath.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 359 Argonia Public Schools

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 170.0 | 171.5 | 159.0 | 171.5 | 0.0 | | 171.5 | 141.5 | 0.0 | 3.3 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 26.1 | 1.1 | 0.0 | 15.9 | 0.0 | 0.0 | 58.4 | 0.0 | 417.8 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 1,908,928 | 2,000,308 | 1,908,928 | 0 | 1,908,928 | 1,923,073 | 30.00% | 576,922 | 604,391 | 576,922 |

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.



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

June 15, 2021

Alan Jamison, Superintendent
USD 360 Caldwell
22 N. Webb
Caldwell, KS 67022-1458

FINAL AUDITED LEGAL MAX

Dear Mr. Jamison,

For the 2020-2021 school year, the legal general fund is **\$2,591,734** and the legal local option budget (LOB) is **\$865,407**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", written over a horizontal line.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", written in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 360 Caldwell

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 239.0 | 246.1 | 240.9 | 246.1 | 3.0 | | 249.1 | 154.2 | 0.0 | 10.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 53.7 | 9.3 | 0.0 | 13.7 | 0.0 | 0.0 | 79.0 | 0.0 | 569.8 | 15,000 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,618,416 | 2,644,832 | 2,618,416 | -26,682 | 2,591,734 | 2,622,445 | 33.00% | 865,407 | 874,610 | 865,407 |

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.



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

June 15, 2021

Josh Swartz, Superintendent
USD 361 Chaparral Schools
Box 486
Anthony, KS 67003-0486

FINAL AUDITED LEGAL MAX

Dear Mr. Swartz,

For the 2020-2021 school year, the legal general fund is **\$7,387,092** and the legal local option budget (LOB) is **\$2,211,756**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", written over a horizontal line.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", written in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 361 Chaparral Schools

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 778.9 | 786.3 | 779.3 | 786.3 | 8.5 | | 794.8 | 251.2 | 9.6 | 5.6 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 177.6 | 34.6 | 0.0 | 96.0 | 0.0 | 0.0 | 232.5 | 0.0 | 1,601.9 | 68,011 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,387,092 | 7,494,650 | 7,387,092 | 0 | 7,387,092 | 7,372,519 | 30.00% | 2,211,756 | 2,255,601 | 2,211,756 |

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



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

June 15, 2021

Rex Bollinger, Superintendent
USD 362 Prairie View
13799 KS Hwy 152
LaCygne, KS 66040

FINAL AUDITED LEGAL MAX

Dear Dr. Bollinger,

For the 2020-2021 school year, the legal general fund is **\$7,835,594** and the legal local option budget (LOB) is **\$2,579,254**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 362 Prairie View

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 881.8 | 858.4 | 837.1 | 858.4 | 0.0 | | 858.4 | 252.8 | 0.9 | 26.0 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 122.9 | 1.0 | 0.0 | 127.6 | 0.0 | 0.0 | 301.9 | 0.0 | 1,691.5 | 107,130 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,835,594 | 8,511,742 | 7,835,594 | 0 | 7,835,594 | 7,815,922 | 33.00% | 2,579,254 | 2,665,170 | 2,579,254 |

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.



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

June 15, 2021

Scott Myers, Superintendent
USD 363 Holcomb
Box 8
Holcomb, KS 67851-0008

FINAL AUDITED LEGAL MAX

Dear Dr. Myers,

For the 2020-2021 school year, the legal general fund is **\$7,203,942** and the legal local option budget (LOB) is **\$2,395,954**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 363 Holcomb

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 956.0 | 924.6 | 950.0 | 950.0 | 7.0 | | 957.0 | 249.7 | 31.7 | 19.7 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 163.1 | 4.7 | 0.0 | 27.5 | 0.0 | 0.0 | 123.3 | 0.0 | 1,576.7 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,203,942 | 7,430,565 | 7,203,942 | 0 | 7,203,942 | 7,260,466 | 33.00% | 2,395,954 | 2,471,260 | 2,395,954 |

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.
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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.



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

June 15, 2021

Michael Couch, Superintendent
USD 364 Marysville
211 S 10th St
Marysville, KS 66508-1911

FINAL AUDITED LEGAL MAX

Dear Mr. Couch,

For the 2020-2021 school year, the legal general fund is **\$6,295,059** and the legal local option budget (LOB) is **\$1,961,629**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 364 Marysville

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 735.4 | 740.0 | 766.2 | 766.2 | 4.5 | | 770.7 | 249.9 | 1.3 | 27.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 131.2 | 2.9 | 0.0 | 52.3 | 0.0 | 0.0 | 162.5 | 0.0 | 1,398.6 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 6,390,203 | 6,402,997 | 6,390,203 | -95,144 | 6,295,059 | 6,559,500 | 30.00% | 1,967,850 | 1,961,629 | 1,961,629 |

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.



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

June 15, 2021

Donald Blome, Superintendent
USD 365 Garnett
PO Box 328
Garnett, KS 66032

FINAL AUDITED LEGAL MAX

Dear Mr. Blome,

For the 2020-2021 school year, the legal general fund is **\$7,952,801** and the legal local option budget (LOB) is **\$2,635,000**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 365 Garnett

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 997.5 | 976.8 | 953.1 | 976.8 | 1.5 | | 978.3 | 248.2 | 0.2 | 16.1 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 167.5 | 10.8 | 0.0 | 85.5 | 0.0 | 0.0 | 234.0 | 0.0 | 1,740.6 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,952,801 | 8,098,625 | 7,952,801 | 0 | 7,952,801 | 8,011,515 | 33.00% | 2,643,800 | 2,635,000 | 2,635,000 |

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.



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

June 15, 2021

Steve Pegram, Superintendent
USD 366 Woodson
P O Box 160
Yates Center, KS 66783-0160

FINAL AUDITED LEGAL MAX

Dear Dr. Pegram,

For the 2020-2021 school year, the legal general fund is **\$4,162,090** and the legal local option budget (LOB) is **\$1,257,397**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 366 Woodson

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 454.0 | 431.5 | 425.0 | 431.5 | 9.5 | | 441.0 | 192.4 | 0.0 | 9.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 82.8 | 7.9 | 0.0 | 49.9 | 0.0 | 0.0 | 126.8 | 0.0 | 910.6 | 1,559 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 4,162,090 | 4,317,093 | 4,162,090 | 0 | 4,162,090 | 4,191,322 | 30.00% | 1,257,397 | 1,295,452 | 1,257,397 |

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.



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

June 15, 2021

Justin Burchett, Superintendent
USD 367 Osawatomie
1200 Trojan Dr
Osawatomie, KS 66064-1696

FINAL AUDITED LEGAL MAX

Dear Mr. Burchett,

For the 2020-2021 school year, the legal general fund is **\$9,636,158** and the legal local option budget (LOB) is **\$3,152,167**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 367 Osawatomie

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 1,106.3 | 1,093.5 | 1,099.0 | 1,099.0 | 8.5 | | 1,107.5 | 232.4 | 0.0 | 19.1 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 243.0 | 43.9 | 0.0 | 42.2 | 0.0 | 0.0 | 388.1 | 0.0 | 2,076.2 | 150,000 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 9,636,158 | 10,020,825 | 9,636,158 | 0 | 9,636,158 | 9,552,021 | 33.00% | 3,152,167 | 3,306,432 | 3,152,167 |

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.



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

June 15, 2021

Matt Meek, Superintendent
USD 368 Paola
1115 E 303rd St
Paola, KS 66071

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

Dear Mr. Meek,

For the 2020-2021 school year, the legal general fund is **\$13,484,534** and the legal local option budget (LOB) is **\$4,356,449**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

USD 368 Paola

2020-2021 Legal Maximum General Fund Budget

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 2,029.0 | 1,934.4 | 1,911.1 | 1,934.4 | 0.0 | | 1,934.4 | 67.8 | 2.2 | 46.2 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 210.1 | 0.0 | 0.0 | 129.9 | 0.0 | 0.0 | 478.3 | 0.0 | 2,868.9 | 376,530 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 13,484,534 | 14,303,926 | 13,484,534 | 0 | 13,484,534 | 13,201,361 | 33.00% | 4,356,449 | 4,627,286 | 4,356,449 |

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.



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

June 15, 2021

Joan Simoneau, Superintendent
USD 369 Burrton
PO Box 369
Burrton, KS 67020-0369

FINAL AUDITED LEGAL MAX

Dear Mrs. Simoneau,

For the 2020-2021 school year, the legal general fund is **\$2,234,698** and the legal local option budget (LOB) is **\$675,514**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 369 Burrton

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 222.0 | 220.0 | 215.5 | 220.0 | 1.5 | | 221.5 | 153.3 | 0.9 | 5.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 41.6 | 5.7 | 0.0 | 11.9 | 0.0 | 0.0 | 48.4 | 0.0 | 489.1 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,234,698 | 2,331,104 | 2,234,698 | 0 | 2,234,698 | 2,251,714 | 30.00% | 675,514 | 704,600 | 675,514 |

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.



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

June 15, 2021

Jay Zehr, Superintendent
USD 371 Montezuma
Box 355
Montezuma, KS 67867-0355

FINAL AUDITED LEGAL MAX

Dear Mr. Zehr,

For the 2020-2021 school year, the legal general fund is **\$2,023,007** and the legal local option budget (LOB) is **\$613,140**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 371 Montezuma

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 194.0 | 184.5 | 196.5 | 196.5 | 2.5 | | 199.0 | 149.6 | 11.2 | 6.0 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 19.8 | 0.0 | 0.0 | 23.8 | 0.0 | 0.0 | 27.3 | 0.0 | 436.7 | 27,725 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,023,007 | 2,138,127 | 2,023,007 | 0 | 2,023,007 | 2,043,799 | 30.00% | 613,140 | 631,564 | 613,140 |

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.
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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.



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

June 15, 2021

Tim Hallacy, Superintendent
USD 372 Silver Lake
Box 39
Silver Lake, KS 66539-0039

FINAL AUDITED LEGAL MAX

Dear Mr. Hallacy,

For the 2020-2021 school year, the legal general fund is **\$5,375,216** and the legal local option budget (LOB) is **\$1,624,454**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 372 Silver Lake

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 704.6 | 694.5 | 691.8 | 694.5 | 6.5 | | 701.0 | 243.9 | 0.0 | 5.2 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 37.3 | 0.0 | 0.0 | 53.1 | 0.0 | 0.0 | 134.1 | 1.0 | 1,175.6 | 3,900 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 5,375,216 | 5,439,190 | 5,375,216 | 0 | 5,375,216 | 5,414,845 | 30.00% | 1,624,454 | 1,650,719 | 1,624,454 |

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.



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

June 15, 2021

Fred Van Ranken, Superintendent
USD 373 Newton
308 E 1st
Newton, KS 67114-3846

FINAL AUDITED LEGAL MAX

Dear Mr. Van Ranken,

For the 2020-2021 school year, the legal general fund is **\$23,171,586** and the legal local option budget (LOB) is **\$6,992,635**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 373 Newton

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 3,313.8 | 3,325.3 | 3,310.4 | 3,325.3 | 17.0 | | 3,342.3 | 117.1 | 29.8 | 55.0 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 634.5 | 57.2 | 0.0 | 128.7 | 0.0 | 0.0 | 699.7 | 1.0 | 5,065.3 | 28,230 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 23,171,586 | 24,112,878 | 23,171,586 | 0 | 23,171,586 | 23,308,782 | 30.00% | 6,992,635 | 7,254,243 | 6,992,635 |

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.



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

June 15, 2021

Rex Bruce, Superintendent
USD 374 Sublette
Box 670
Sublette, KS 67877-0670

FINAL AUDITED LEGAL MAX

Dear Mr. Bruce,

For the 2020-2021 school year, the legal general fund is **\$3,934,366** and the legal local option budget (LOB) is **\$1,327,519**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 374 Sublette

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 430.2 | 392.7 | 411.0 | 411.0 | 8.0 | | 419.0 | 185.9 | 45.5 | 8.4 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 97.3 | 21.1 | 0.0 | 28.3 | 0.0 | 0.0 | 54.6 | 1.0 | 861.1 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 3,934,366 | 4,072,350 | 3,934,366 | 0 | 3,934,366 | 4,022,786 | 33.00% | 1,327,519 | 1,367,360 | 1,327,519 |

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.



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

June 15, 2021

Don Potter, Superintendent
USD 375 Circle
PO Box 9
Towanda, KS 67144

FINAL AUDITED LEGAL MAX

Dear Mr. Potter,

For the 2020-2021 school year, the legal general fund is **\$12,528,402** and the legal local option budget (LOB) is **\$4,168,348**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 375 Circle

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 1,914.7 | 1,936.8 | 1,938.3 | 1,938.3 | 7.5 | | 1,945.8 | 68.2 | 3.3 | 50.9 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 198.0 | 0.0 | 0.0 | 120.6 | 0.0 | 0.0 | 357.4 | 0.0 | 2,744.2 | 44,889 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 12,583,139 | 12,686,026 | 12,583,139 | -54,737 | 12,528,402 | 12,631,359 | 33.00% | 4,168,348 | 4,192,433 | 4,168,348 |

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.
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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.



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

June 15, 2021

Jim Goracke, Superintendent
USD 376 Sterling
Box 188
Sterling, KS 67579

FINAL AUDITED LEGAL MAX

Dear Mr. Goracke,

For the 2020-2021 school year, the legal general fund is **\$4,166,928** and the legal local option budget (LOB) is **\$1,382,576**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 376 Sterling

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 489.5 | 483.5 | 479.6 | 483.5 | 3.0 | | 486.5 | 204.7 | 0.2 | 5.2 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 64.9 | 0.0 | 0.0 | 30.0 | 0.0 | 0.0 | 120.5 | 0.0 | 912.0 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 4,166,928 | 4,269,731 | 4,166,928 | 0 | 4,166,928 | 4,257,802 | 33.00% | 1,405,075 | 1,382,576 | 1,382,576 |

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.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
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June 15, 2021

Andrew Gaddis, Superintendent
USD 377 Atchison Co Comm Schools
P O Box 289
Effingham, KS 66023-0289

FINAL AUDITED LEGAL MAX

Dear Dr. Gaddis,

For the 2020-2021 school year, the legal general fund is **\$4,692,940** and the legal local option budget (LOB) is **\$1,578,795**. 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.

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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 377 Atchison Co Comm Schools

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 483.0 | 479.0 | 490.5 | 490.5 | 3.0 | | 493.5 | 206.5 | 0.2 | 5.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 58.1 | 0.0 | 0.0 | 85.2 | 0.0 | 0.0 | 163.6 | 0.0 | 1,012.9 | 65,000 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 4,692,940 | 4,921,140 | 4,692,940 | 0 | 4,692,940 | 4,784,226 | 33.00% | 1,578,795 | 1,626,923 | 1,578,795 |

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.



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

June 15, 2021

Cliff Williams, Superintendent
USD 378 Riley County
P.O. Box 326
Riley, KS 66531-0326

FINAL AUDITED LEGAL MAX

Dear Mr. Williams,

For the 2020-2021 school year, the legal general fund is **\$5,589,258** and the legal local option budget (LOB) is **\$1,689,026**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 378 Riley County

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 663.5 | 664.5 | 662.3 | 664.5 | 0.0 | | 664.5 | 239.5 | 0.6 | 18.7 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 53.2 | 0.0 | 0.0 | 75.8 | 0.0 | 0.0 | 171.0 | 0.0 | 1,223.3 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 5,589,258 | 5,686,577 | 5,589,258 | 0 | 5,589,258 | 5,630,087 | 30.00% | 1,689,026 | 1,718,420 | 1,689,026 |

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.



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

June 15, 2021

Brett Nelson, Superintendent
USD 379 Clay Center
PO Box 97
Clay Center, KS 67432-0097

FINAL AUDITED LEGAL MAX

Dear Mr. Nelson,

For the 2020-2021 school year, the legal general fund is **\$9,584,314** and the legal local option budget (LOB) is **\$2,892,097**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 379 Clay Center

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 1,290.1 | 1,292.6 | 1,270.7 | 1,292.6 | 5.0 | | 1,297.6 | 188.5 | 1.1 | 35.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 191.2 | 1.5 | 0.0 | 107.6 | 0.0 | 0.0 | 271.1 | 0.0 | 2,094.4 | 15,000 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 9,584,314 | 9,908,091 | 9,584,314 | 0 | 9,584,314 | 9,640,323 | 30.00% | 2,892,097 | 2,961,221 | 2,892,097 |

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.
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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.



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

June 15, 2021

Matt Rogers, Superintendent
USD 380 Vermillion
209 School St.
Vermillion, KS 66544-0107

FINAL AUDITED LEGAL MAX

Dear Mr. Rogers,

For the 2020-2021 school year, the legal general fund is **\$4,554,379** and the legal local option budget (LOB) is **\$1,377,009**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 380 Vermillion

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 527.5 | 528.7 | 541.4 | 541.4 | 11.5 | | 552.9 | 220.2 | 0.0 | 13.6 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 50.3 | 0.0 | 0.0 | 72.5 | 0.0 | 0.0 | 87.3 | 0.0 | 996.8 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 4,554,379 | 4,610,578 | 4,554,379 | 0 | 4,554,379 | 4,590,031 | 30.00% | 1,377,009 | 1,393,864 | 1,377,009 |

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.



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

June 15, 2021

Daryl Stegman, Superintendent
USD 381 Spearville
P.O. Box 338
Spearville, KS 67876-0338

FINAL AUDITED LEGAL MAX

Dear Mr. Stegman,

For the 2020-2021 school year, the legal general fund is **\$2,746,883** and the legal local option budget (LOB) is **\$837,775**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 381 Spearville

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 329.5 | 318.5 | 331.5 | 331.5 | 3.5 | | 335.0 | 158.2 | 2.2 | 9.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 19.8 | 0.0 | 0.0 | 17.5 | 0.0 | 0.0 | 59.0 | 0.0 | 601.2 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,746,883 | 2,888,979 | 2,746,883 | 0 | 2,746,883 | 2,792,584 | 30.00% | 837,775 | 887,818 | 837,775 |

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.



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

June 15, 2021

Tony Helfrich, Superintendent
USD 382 Pratt
401 S. Hamilton
Pratt, KS 67124

FINAL AUDITED LEGAL MAX

Dear Mr. Helfrich,

For the 2020-2021 school year, the legal general fund is **\$9,388,210** and the legal local option budget (LOB) is **\$2,757,443**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 382 Pratt

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 1,115.0 | 1,126.0 | 1,159.2 | 1,159.2 | 11.5 | | 1,170.7 | 220.5 | 25.8 | 15.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 209.6 | 15.8 | 0.0 | 37.9 | 0.0 | 0.0 | 301.4 | 0.0 | 1,997.2 | 263,003 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 9,388,210 | 9,572,703 | 9,388,210 | 0 | 9,388,210 | 9,191,477 | 30.00% | 2,757,443 | 2,858,497 | 2,757,443 |

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.



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

June 15, 2021

Marvin Wade, Superintendent
USD 383 Manhattan-Ogden
2031 Poyntz
Manhattan, KS 66502-3898

FINAL AUDITED LEGAL MAX

Dear Dr. Wade,

For the 2020-2021 school year, the legal general fund is **\$47,659,521** and the legal local option budget (LOB) is **\$15,471,057**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 383 Manhattan-Ogden

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 6,379.6 | 6,482.4 | 6,589.0 | 6,589.0 | 40.5 | | 6,629.5 | 232.3 | 63.6 | 68.9 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 957.4 | 52.5 | 0.0 | 388.3 | 0.0 | 0.0 | 1,796.8 | 0.0 | 10,189.3 | 1,104,609 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 47,659,521 | 48,296,569 | 47,659,521 | 0 | 47,659,521 | 46,881,991 | 33.00% | 15,471,057 | 15,675,314 | 15,471,057 |

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.



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

June 15, 2021

John Cox, Superintendent
USD 384 Blue Valley
Box 98
Randolph, KS 66554

FINAL AUDITED LEGAL MAX

Dear Mr. Cox,

For the 2020-2021 school year, the legal general fund is **\$2,299,578** and the legal local option budget (LOB) is **\$764,413**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 384 Blue Valley

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 208.0 | 205.5 | 215.0 | 215.0 | 4.5 | | 219.5 | 153.1 | 0.0 | 7.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 14.5 | 0.0 | 0.0 | 37.8 | 0.0 | 0.0 | 70.9 | 0.0 | 503.3 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,299,578 | 2,374,052 | 2,299,578 | 0 | 2,299,578 | 2,316,403 | 33.00% | 764,413 | 789,142 | 764,413 |

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.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 15, 2021

Brett White, Superintendent
USD 385 Andover
1432 N Andover Rd
Andover, KS 67002

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

Dear Mr. White,

For the 2020-2021 school year, the legal general fund is **\$40,286,029** and the legal local option budget (LOB) is **\$11,411,480**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

USD 385 Andover

2020-2021 Legal Maximum General Fund Budget

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 5,237.9 | 5,364.0 | 5,605.8 | 5,605.8 | 22.0 | | 5,627.8 | 197.2 | 20.2 | 76.9 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 253.1 | 0.0 | 0.0 | 215.2 | 0.0 | 0.0 | 1,123.5 | 1.0 | 7,514.9 | 5,951,160 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 40,286,738 | 40,885,846 | 40,286,738 | -709 | 40,286,029 | 34,580,241 | 33.00% | 11,411,480 | 11,674,941 | 11,411,480 |

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.



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

June 15, 2021

Stuart Moeckel, Superintendent
USD 386 Madison-Virgil
P.O. Box 398
Madison, KS 66860-0398

FINAL AUDITED LEGAL MAX

Dear Mr. Moeckel,

For the 2020-2021 school year, the legal general fund is **\$2,403,294** and the legal local option budget (LOB) is **\$726,202**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 386 Madison-Virgil

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 218.0 | 217.0 | 215.5 | 217.0 | 8.5 | | 225.5 | 153.7 | 0.0 | 1.4 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 37.3 | 2.0 | 0.0 | 22.2 | 0.0 | 0.0 | 83.9 | 0.0 | 526.0 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,403,294 | 2,406,492 | 2,403,294 | 0 | 2,403,294 | 2,420,674 | 30.00% | 726,202 | 727,091 | 726,202 |

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.



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Topeka, Kansas 66612-1212
(785) 296-3201
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June 15, 2021

Steve Parsons, Interim Superintendent
USD 387 Altoona-Midway
20584 US 75 Hwy
Buffalo, KS 66717

FINAL AUDITED LEGAL MAX

Dear Mr. Parson,

For the 2020-2021 school year, the legal general fund is **\$2,001,653** and the legal local option budget (LOB) is **\$682,557**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 387 Altoona-Midway

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 169.5 | 170.5 | 169.0 | 170.5 | 0.0 | | 170.5 | 141.1 | 0.0 | 2.3 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 38.2 | 7.3 | 0.0 | 31.7 | 0.0 | 0.0 | 45.9 | 0.0 | 437.0 | 5,000 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,001,653 | 2,102,654 | 2,001,653 | 0 | 2,001,653 | 2,068,355 | 33.00% | 682,557 | 699,053 | 682,557 |

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.



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Topeka, Kansas 66612-1212
(785) 296-3201
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June 15, 2021

Corey Burton, Superintendent
USD 388 Ellis
PO Box 256
Ellis, KS 67637-0256

FINAL AUDITED LEGAL MAX

Dear Mr. Burton,

For the 2020-2021 school year, the legal general fund is **\$3,457,819** and the legal local option budget (LOB) is **\$1,043,743**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 388 Ellis

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 426.8 | 412.6 | 403.9 | 412.6 | 0.0 | | 412.6 | 184.0 | 0.0 | 17.6 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 40.7 | 0.0 | 0.0 | 13.5 | 0.0 | 0.0 | 87.4 | 1.0 | 756.8 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 3,457,819 | 3,507,621 | 3,457,819 | 0 | 3,457,819 | 3,479,143 | 30.00% | 1,043,743 | 1,060,170 | 1,043,743 |

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.



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

June 15, 2021

Scott Hoyt, Superintendent
USD 389 Eureka
216 N Main Street
Eureka, KS 67045

FINAL AUDITED LEGAL MAX

Dear Mr. Hoyt,

For the 2020-2021 school year, the legal general fund is **\$5,749,486** and the legal local option budget (LOB) is **\$1,756,076**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 389 Eureka

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 638.0 | 619.0 | 605.0 | 619.0 | 9.5 | | 628.5 | 234.2 | 0.0 | 11.0 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 158.3 | 34.3 | 0.0 | 58.1 | 0.0 | 0.0 | 147.2 | 0.0 | 1,271.6 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 5,809,940 | 5,929,191 | 5,809,940 | -60,454 | 5,749,486 | 5,853,586 | 30.00% | 1,756,076 | 1,792,218 | 1,756,076 |

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.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 15, 2021

Greg Markowitz, Superintendent
USD 390 Hamilton
2596 W Road North
Hamilton, KS 66853

FINAL AUDITED LEGAL MAX

Dear Mr. Markowitz,

For the 2020-2021 school year, the legal general fund is **\$820,136** and the legal local option budget (LOB) is **\$252,023**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 390 Hamilton

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 56.0 | 60.5 | 57.0 | 60.5 | 0.5 | | 61.0 | 61.9 | 0.0 | 0.0 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 17.4 | 3.8 | 0.0 | 8.9 | 0.0 | 0.0 | 26.5 | 0.0 | 179.5 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 820,136 | 928,878 | 820,136 | 0 | 820,136 | 840,075 | 30.00% | 252,023 | 280,648 | 252,023 |

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.



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

June 15, 2021

Troy Langdon, Superintendent
USD 392 Osborne County
234 W Washington
Osborne, KS 67473

FINAL AUDITED LEGAL MAX

Dear Mr. Langdon,

For the 2020-2021 school year, the legal general fund is **\$2,745,055** and the legal local option budget (LOB) is **\$829,518**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", written in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 392 Osborne County

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 274.1 | 282.3 | 289.6 | 289.6 | 0.0 | | 289.6 | 148.2 | 0.2 | 4.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 42.6 | 0.0 | 0.0 | 28.0 | 0.0 | 0.0 | 87.4 | 0.0 | 600.8 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,745,055 | 2,894,918 | 2,745,055 | 0 | 2,745,055 | 2,765,060 | 30.00% | 829,518 | 874,785 | 829,518 |

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.



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

June 15, 2021

Justin Coup, Superintendent
USD 393 Solomon
113 E. 7th St.
Solomon, KS 67480-0113

FINAL AUDITED LEGAL MAX

Dear Mr. Coup,

For the 2020-2021 school year, the legal general fund is **\$3,192,360** and the legal local option budget (LOB) is **\$1,061,295**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 393 Solomon

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 310.0 | 322.5 | 338.0 | 338.0 | 2.0 | | 340.0 | 160.0 | 0.0 | 8.0 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 69.7 | 6.4 | 0.0 | 23.9 | 0.0 | 0.0 | 90.7 | 0.0 | 698.7 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 3,192,360 | 3,318,008 | 3,192,360 | 0 | 3,192,360 | 3,216,046 | 33.00% | 1,061,295 | 1,072,023 | 1,061,295 |

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

June 15, 2021

Randal Chickadonz, Superintendent
USD 394 Rose Hill Public Schools
104 N Rose Hill Rd
Rose Hill, KS 67133-9785

FINAL AUDITED LEGAL MAX

Dear Mr. Chickadonz,

For the 2020-2021 school year, the legal general fund is **\$10,624,562** and the legal local option budget (LOB) is **\$3,389,437**. 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,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 394 Rose Hill Public Schools

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 1,533.5 | 1,541.7 | 1,561.0 | 1,561.0 | 16.0 | | 1,577.0 | 79.4 | 5.7 | 31.1 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 145.7 | 0.0 | 0.0 | 82.7 | 0.0 | 0.0 | 310.0 | 0.0 | 2,231.6 | 488,376 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 10,684,556 | 11,006,317 | 10,684,556 | -59,994 | 10,624,562 | 10,271,022 | 33.00% | 3,389,437 | 3,524,239 | 3,389,437 |

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.



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

June 15, 2021

Bill Keeley, Superintendent
USD 395 LaCrosse
Box 778
La Crosse, KS 67548-0778

FINAL AUDITED LEGAL MAX

Dear Mr. Keeley,

For the 2020-2021 school year, the legal general fund is **\$2,707,133** and the legal local option budget (LOB) is **\$836,780**. 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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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,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 395 LaCrosse

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 286.5 | 260.0 | 274.0 | 274.0 | 0.0 | | 274.0 | 151.6 | 0.0 | 11.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 52.8 | 3.8 | 0.0 | 32.2 | 0.0 | 0.0 | 65.6 | 1.0 | 592.5 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,707,133 | 2,775,211 | 2,707,133 | 0 | 2,707,133 | 2,789,267 | 30.00% | 836,780 | 848,392 | 836,780 |

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.



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

June 15, 2021

Robert Reynolds, Superintendent
USD 396 Douglass Public Schools
921 E. First St.
Douglass, KS 67039

FINAL AUDITED LEGAL MAX

Dear Mr. Reynolds,

For the 2020-2021 school year, the legal general fund is **\$5,378,451** and the legal local option budget (LOB) is **\$1,782,807**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 396 Douglass Public Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using \$4,569 BASE)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 654.2 | 643.4 | 622.1 | 643.4 | 2.5 | | 645.9 | 236.8 | 0.4 | 12.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 72.6 | 0.0 | 0.0 | 42.4 | 0.0 | 0.0 | 156.1 | 0.0 | 1,166.7 | 49,572 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 5,380,224 | 5,499,297 | 5,380,224 | -1,773 | 5,378,451 | 5,402,444 | 33.00% | 1,782,807 | 1,826,297 | 1,782,807 |

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.



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

June 15, 2021

Susan Beeson, Superintendent
USD 397 Centre
2382 310th St
Lost Springs, KS 66859-9644

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

Dear Mrs. Beeson,

For the 2020-2021 school year, the legal general fund is **\$3,870,717** and the legal local option budget (LOB) is **\$711,757**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

USD 397 Centre

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 194.5 | 192.5 | 176.0 | 192.5 | 0.5 | | 193.0 | 148.2 | 0.0 | 7.7 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 23.2 | 0.0 | 0.0 | 47.3 | 0.0 | 0.0 | 96.3 | 0.0 | 515.7 | 1,533,135 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 3,889,368 | 3,949,545 | 3,889,368 | -18,651 | 3,870,717 | 2,372,522 | 30.00% | 711,757 | 729,678 | 711,757 |

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.



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

June 15, 2021

Ron Traxson, Superintendent
USD 398 Peabody-Burns
506 Elm Street
Peabody, KS 66866-1216

FINAL AUDITED LEGAL MAX

Dear Mr. Traxson,

For the 2020-2021 school year, the legal general fund is **\$2,566,134** and the legal local option budget (LOB) is **\$862,363**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 398 Peabody-Burns

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 242.0 | 230.5 | 235.5 | 235.5 | 1.5 | | 237.0 | 154.3 | 0.0 | 4.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 46.0 | 7.7 | 0.0 | 24.1 | 0.0 | 0.0 | 81.4 | 0.0 | 555.3 | 28,968 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,566,134 | 2,688,468 | 2,566,134 | 0 | 2,566,134 | 2,613,222 | 33.00% | 862,363 | 890,841 | 862,363 |

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

June 15, 2021

Larry Geist, Superintendent
USD 399 Paradise
Box 100
Natoma, KS 67651-0010

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

Dear Mr. Geist,

For the 2020-2021 school year, the legal general fund is **\$1,383,036** and the legal local option budget (LOB) is **\$467,091**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", written over a horizontal line.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", written in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

USD 399 Paradise

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 110.5 | 111.1 | 102.7 | 111.1 | 4.0 | | 115.1 | 112.1 | 0.0 | 2.9 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 23.7 | 4.2 | 0.0 | 15.3 | 0.0 | 0.0 | 29.4 | 0.0 | 302.7 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 1,383,036 | 1,390,804 | 1,383,036 | 0 | 1,383,036 | 1,432,936 | 33.00% | 472,869 | 467,091 | 467,091 |

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.



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Topeka, Kansas 66612-1212
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www.ksde.org

June 15, 2021

Glen Suppes, Superintendent
USD 400 Smoky Valley
126 S Main St
Lindsborg, KS 67456-2418

FINAL AUDITED LEGAL MAX

Dear Mr. Suppes,

For the 2020-2021 school year, the legal general fund is **\$7,715,410** and the legal local option budget (LOB) is **\$2,271,012**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 400 Smoky Valley

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 820.0 | 809.9 | 801.4 | 809.9 | 7.5 | | 817.4 | 252.1 | 0.4 | 25.4 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 75.5 | 0.0 | 0.0 | 74.9 | 0.0 | 0.0 | 249.9 | 0.0 | 1,495.6 | 886,977 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,720,373 | 8,157,197 | 7,720,373 | -4,963 | 7,715,410 | 6,881,856 | 33.00% | 2,271,012 | 2,395,587 | 2,271,012 |

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.



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

June 15, 2021

Jim Johnson, Superintendent
USD 401 Chase-Raymond
313 East Ave C
Chase, KS 67524-0366

FINAL AUDITED LEGAL MAX

Dear Mr. Johnson,

For the 2020-2021 school year, the legal general fund is **\$1,756,546** and the legal local option budget (LOB) is **\$532,246**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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.

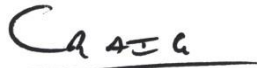
Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 401 Chase-Raymond

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 163.0 | 146.5 | 138.0 | 146.5 | 0.0 | | 146.5 | 130.5 | 1.7 | 1.6 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 44.0 | 9.6 | 0.0 | 12.0 | 0.0 | 0.0 | 39.4 | 0.0 | 385.3 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 1,760,436 | 1,870,092 | 1,760,436 | -3,890 | 1,756,546 | 1,774,152 | 30.00% | 532,246 | 565,185 | 532,246 |

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.



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

June 15, 2021

Matt Ward, Superintendent
USD 402 Augusta
2345 Greyhound Drive
Augusta, KS 67010

FINAL AUDITED LEGAL MAX

Dear Mr. Ward,

For the 2020-2021 school year, the legal general fund is **\$13,806,449** and the legal local option budget (LOB) is **\$4,578,434**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 402 Augusta

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 2,158.7 | 2,137.0 | 2,035.8 | 2,137.0 | 11.5 | | 2,148.5 | 75.3 | 3.5 | 36.6 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 286.0 | 7.1 | 0.0 | 64.2 | 0.0 | 0.0 | 393.0 | 1.0 | 3,015.2 | 30,000 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 13,806,449 | 14,025,839 | 13,806,449 | 0 | 13,806,449 | 13,874,042 | 33.00% | 4,578,434 | 4,657,611 | 4,578,434 |

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.



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

June 15, 2021

Roger (Bill) Lowry, Superintendent
USD 403 Otis-Bison
P.O. Box 227
Otis, KS 67565-0227

FINAL AUDITED LEGAL MAX

Dear Mr. Lowry,

For the 2020-2021 school year, the legal general fund is **\$2,451,236** and the legal local option budget (LOB) is **\$728,345**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 403 Otis-Bison

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 237.5 | 245.6 | 224.6 | 245.6 | 4.0 | | 249.6 | 154.2 | 0.9 | 6.1 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 22.7 | 0.0 | 0.0 | 33.5 | 0.0 | 0.0 | 60.4 | 0.0 | 527.4 | 51,530 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 2,461,221 | 2,544,419 | 2,461,221 | -9,985 | 2,451,236 | 2,427,818 | 30.00% | 728,345 | 752,909 | 728,345 |

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.
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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.



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

June 15, 2021

Todd Berry, Superintendent
USD 404 Riverton
Box 290
Riverton, KS 66770-0290

FINAL AUDITED LEGAL MAX

Dear Mr. Berry,

For the 2020-2021 school year, the legal general fund is **\$5,998,815** and the legal local option budget (LOB) is **\$1,808,388**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 404 Riverton

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 728.0 | 716.0 | 699.2 | 716.0 | 5.8 | | 721.8 | 246.0 | 0.4 | 17.3 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 118.1 | 3.4 | 0.0 | 44.8 | 0.0 | 0.0 | 157.7 | 0.0 | 1,309.5 | 15,709 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 5,998,815 | 6,194,518 | 5,998,815 | 0 | 5,998,815 | 6,027,960 | 30.00% | 1,808,388 | 1,863,411 | 1,808,388 |

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.



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

June 15, 2021

Bill Day, Superintendent
USD 405 Lyons
800 South Workman
Lyons, KS 67554-3629

FINAL AUDITED LEGAL MAX

Dear Mr. Day,

For the 2020-2021 school year, the legal general fund is **\$7,127,640** and the legal local option budget (LOB) is **\$2,073,000**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 405 Lyons

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 750.6 | 768.6 | 764.0 | 768.6 | 8.0 | | 776.6 | 250.3 | 45.9 | 14.5 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 225.1 | 48.8 | 0.0 | 11.4 | 0.0 | 0.0 | 187.4 | 0.0 | 1,560.0 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,127,640 | 7,452,496 | 7,127,640 | 0 | 7,127,640 | 7,180,949 | 30.00% | 2,154,285 | 2,073,000 | 2,073,000 |

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.



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

June 15, 2021

Shelly Swayne, Interim Superintendent
USD 407 Russell County
802 N Main
Russell, KS 67665-1966

FINAL AUDITED LEGAL MAX

Dear Miss Swayne,

For the 2020-2021 school year, the legal general fund is **\$7,002,449** and the legal local option budget (LOB) is **\$2,328,258**. 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 407 Russell County

2020-2021 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 846.5 | 852.0 | 848.2 | 852.0 | 4.5 | | 856.5 | 252.8 | 0.9 | 25.8 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 162.1 | 16.5 | 0.0 | 35.4 | 0.0 | 0.0 | 182.6 | 0.0 | 1,532.6 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 7,002,449 | 7,152,313 | 7,002,449 | 0 | 7,002,449 | 7,055,327 | 33.00% | 2,328,258 | 2,377,869 | 2,328,258 |

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.



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

June 15, 2021

Aaron Homburg, Superintendent
USD 408 Marion-Florence
101 N Thorp
Marion, KS 66861-1125

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

Dear Mr. Homburg,

For the 2020-2021 school year, the legal general fund is **\$4,564,117** and the legal local option budget (LOB) is **\$1,367,509**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, 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,

A handwritten signature in black ink, appearing to read "Craig Neuenswander", with a horizontal line drawn underneath.

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

USD 408 Marion-Florence

2020-2021 Legal Maximum General Fund Budget

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 501.0 | 488.0 | 480.5 | 488.0 | 1.5 | | 489.5 | 205.5 | 0.0 | 16.2 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 78.4 | 2.2 | 0.0 | 38.3 | 0.0 | 0.0 | 160.1 | 0.0 | 990.2 | 41,020 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 4,565,244 | 4,740,079 | 4,565,244 | -1,127 | 4,564,117 | 4,558,363 | 30.00% | 1,367,509 | 1,416,991 | 1,367,509 |

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

June 15, 2021

Renee Scott, Superintendent
USD 409 Atchison Public Schools
626 Commercial St
Atchison, KS 66002

FINAL AUDITED LEGAL MAX

Dear Miss Scott,

For the 2020-2021 school year, the legal general fund is **\$12,339,498** and the legal local option budget (LOB) is **\$3,727,952**. 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.

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,

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Veryl", in a cursive style.

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 409 Atchison Public Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using \$4,569 BASE)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> |
|--|--|--|--------------------------------|--|---------------------------------------|--|-------------------------------------|---|--------------------------------------|
| FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE |
| 1,671.3 | 1,632.7 | 1,670.7 | 1,670.7 | 8.0 | | 1,678.7 | 58.8 | 1.3 | 12.3 |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | | <u>Col 34</u> |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 369.8 | 65.7 | 0.0 | 43.1 | 0.0 | 0.0 | 471.0 | 0.0 | 2,700.7 | 0 |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2020-2021 Adj. Legal General Fund Budget | 2020-2021 LOB Base General Fund | 2020-2021 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2020-2021 Legal Max LOB Budget |
| 12,339,498 | 13,117,599 | 12,339,498 | 0 | 12,339,498 | 12,426,508 | 30.00% | 3,727,952 | 3,962,546 | 3,727,952 |

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.

