June 15, 2021

Troy Damman, Superintendent
USD 101 Erie-Galesburg
PO Box 137
Erie, KS 66733-0137

Dear Mr. Damman,

For the 2020-2021 school year, the legal general fund is $4,549,931 and the legal local option budget (LOB) is $1,423,144. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure
**USD 101 Erie-Galesburg**

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 LOB Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
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<td>30.00%</td>
<td>1,423,144</td>
<td>1,494,742</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Waters,

For the 2020-2021 school year, the legal general fund is $5,483,257 and the legal local option budget (LOB) is $1,657,638. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### Final Audited Legal Max

**USD 102 Cimarron-Ensign**

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>1,657,638</td>
<td>1,739,386</td>
<td>1,657,638</td>
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</table>

**Column Notes**

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

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

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

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

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Col 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.
June 15, 2021

Brian Pekarek, Interim Superintendent
USD 103 Cheylin
Box 28
Bird City, KS 67731-0028

Dear Dr. Pekarek,

For the 2020-2021 school year, the legal general fund is $1,702,866 and the legal local option budget (LOB) is $536,078. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

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

(General Fund computed using $4,569 BASE)

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<td>128.8</td>
<td>8.1</td>
<td>5.8</td>
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</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk School Facilities WTD FTE</td>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>1,702,866</td>
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<td>1,702,866</td>
<td>1,786,927</td>
<td>30.00%</td>
<td>536,078</td>
<td>553,773</td>
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**Column Notes**

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June 15, 2021

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

Dear Mr. Stoddard,

For the 2020-2021 school year, the legal general fund is $3,263,637 and the legal local option budget (LOB) is $991,591. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/19</td>
<td>Adjusted Enrollment (9/20 + 2/20)</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Headcount WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>329.5</td>
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<td>10.7</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>3,263,637</td>
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<td>30.00%</td>
<td>991,591</td>
<td>1,046,990</td>
<td>991,591</td>
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</table>

### Column Notes

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

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

Dear Mr. Jones,

For the 2020-2021 school year, the legal general fund is $1,369,282 and the legal local option budget (LOB) is $493,514. 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,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### Col 1
FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/17 & 2/20/18

### Col 2
FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/18 & 2/20/20

### Col 3
FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/19 & 2/20/20

### Col 4
Adjusted Enrollment

### Col 5
Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)

### Col 7
Total Adj. Enrollment (incl Preschool-Aged At-Risk)

### Col 8
Low & High Enrollment WTD FTE

### Col 9
Bilingual (max Hrs or Hdct) WTD FTE

### Col 11
Career/Tech Ed WTD FTE

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<td>2020-2021 Legal Max LOB Budget</td>
<td>493,514</td>
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### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
June 15, 2021

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

Dear Mr. Boley,

For the 2020-2021 school year, the legal general fund is $3,097,782 and the legal local option budget (LOB) is $936,325. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
# 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<thead>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>30.00%</td>
<td>936,325</td>
<td>978,885</td>
<td>936,325</td>
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</table>

## Column Notes

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

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

Dear Ms. O’Dea,

For the 2020-2021 school year, the legal general fund is $3,246,667 and the legal local option budget (LOB) is $1,044,259. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 108 Washington Co. Schools
### 2020-2021 Legal Maximum General Fund Budget
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
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<tr>
<td>At-Risk WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Base General Fund</td>
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Lyder,

For the 2020-2021 school year, the legal general fund is **$4,513,929** and the legal local option budget (LOB) is **$1,408,693**. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 109 Republic County

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<thead>
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<th>Col 5</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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</table>

### Column Notes

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

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

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

Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

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

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

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

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

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

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

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

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

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

Dear Mr. Hall,

For the 2020-2021 school year, the legal general fund is $2,223,732 and the legal local option budget (LOB) is $696,962. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 110 Thunder Ridge Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>723,503</td>
<td>696,962</td>
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Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Mike Newman, Superintendent
USD 111 Doniphan West Schools
P.O. Box 308
Highland, KS 66035

Dear Mr. Newman,

For the 2020-2021 school year, the legal general fund is $2,888,367 and the legal local option budget (LOB) is $952,875. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 111 Doniphan West Schools

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,944,721</td>
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<td>2,944,721</td>
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<td>30.00%</td>
<td>952,875</td>
<td>1,020,475</td>
<td>952,875</td>
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</tbody>
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### Column Notes

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June 15, 2021

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

Dear Mr. Clark,

For the 2020-2021 school year, the legal general fund is $5,897,213 and the legal local option budget (LOB) is $1,466,150. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 112 Central Plains

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

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<thead>
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<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
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<td>5,912,283</td>
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<td>4,475,595</td>
<td>33.00%</td>
<td>1,476,946</td>
<td>1,466,150</td>
</tr>
</tbody>
</table>

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June 15, 2021

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

Dear Mr. Evans,

For the 2020-2021 school year, the legal general fund is $7,887,266 and the legal local option budget (LOB) is $2,739,262. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 113 Prairie Hills
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2,783,816</td>
<td>2,739,262</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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.
June 15, 2021

Travis Githens, Superintendent
USD 114 Riverside
PO Box 49
Elwood, KS 66024

Dear Mr. Githens,

For the 2020-2021 school year, the legal general fund is $5,320,477 and the legal local option budget (LOB) is $1,606,056. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 114 Riverside

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<td>5,343,954</td>
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<td>1,606,056</td>
<td>1,630,592</td>
<td>1,606,056</td>
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</table>

**Column Notes**

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

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

Dear Mr. Kohlman,

For the 2020-2021 school year, the legal general fund is $4,976,729 and the legal local option budget (LOB) is $1,513,683. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
# USD 115 Nemaha Central

## 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>4,983,408</td>
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<td>1,513,683</td>
<td>1,543,472</td>
<td>1,513,683</td>
</tr>
</tbody>
</table>

**Column Notes**

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

Stuart Holmes, Superintendent
USD 200 Greeley County Schools
400 W Lawrence
Tribune, KS 67879

Dear Mr. Holmes,

For the 2020-2021 school year, the legal general fund is $2,438,932 and the legal local option budget (LOB) is $738,191. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
**USD 200 Greeley County Schools**  
**2020-2021 Legal Maximum General Fund Budget**  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) WTD FTE</td>
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<td>2020-2021 Legal Max LOB Budget</td>
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<td>738,191</td>
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<td>738,191</td>
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**Column Notes**

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June 15, 2021

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

Dear Dr. Dandoy,

For the 2020-2021 school year, the legal general fund is $29,848,089 and the legal local option budget (LOB) is $8,997,009. 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.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 202 Turner-Kansas City
#### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>8,997,009</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 17 - Higher of USD level or School level high density at-risk.
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Dain,

For the 2020-2021 school year, the legal general fund is $16,258,900 and the legal local option budget (LOB) is $5,371,257. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 203 Piper-Kansas City**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<th>Col 34</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 45</th>
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</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>16,276,535</td>
<td>33.00%</td>
<td>5,371,257</td>
<td>5,680,638</td>
<td>5,371,257</td>
</tr>
</tbody>
</table>

**Column Notes**

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

Daniel Brungardt, Superintendent
USD 204 Bonner Springs
P O Box 435
Bonner Springs, KS 66012-0435

Dear Mr. Brungardt,

For the 2020-2021 school year, the legal general fund is $19,107,019 and the legal local option budget (LOB) is $6,301,848. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 204 Bonner Springs**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<th>Col 9</th>
<th>Col 11</th>
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</thead>
</table>

| 2,607.7 | 2,591.3 | 2,621.5 | 2,621.5 | 10.5 | 2,632.0 | 92.2 | 25.2 | 66.2 |

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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
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</table>

| 420.6 | 7.6 | 0.0 | 110.9 | 0.0 | 0.0 | 796.2 | 0.0 | 4,150.9 | 142,266 |

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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
</tbody>
</table>

| 19,107,728 | 20,215,049 | 19,107,728 | -709 | 19,107,019 | 19,096,508 | 33.00% | 6,301,848 | 6,635,248 | 6,301,848 |

**Column Notes**
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June 15, 2021

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

Dear Mr. Lovesee,

For the 2020-2021 school year, the legal general fund is $4,496,617 and the legal local option budget (LOB) is $1,371,221. 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.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>High Density At-Risk WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<th>Col 45</th>
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<td>Computed General Fund</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>4,533,637</td>
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<td>30.00%</td>
<td>1,371,221</td>
<td>1,378,686</td>
<td>1,371,221</td>
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</tbody>
</table>

**Column Notes**

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

James Regier, Superintendent
USD 206 Remington-Whitewater
Box 243
Whitewater, KS 67154

Dear Mr. Regier,

For the 2020-2021 school year, the legal general fund is $4,363,080 and the legal local option budget (LOB) is $1,475,460. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 206 Remington-Whitewater

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

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<thead>
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<th>Col 5</th>
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<td>460.8</td>
<td>492.9</td>
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<th>Col 19</th>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>62.0</td>
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<th>Col 37</th>
<th>Col 38</th>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>4,437,870</td>
<td>4,623,828</td>
<td>4,437,870</td>
<td>-74,790</td>
<td>4,363,080</td>
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<td>33.00%</td>
<td>1,475,460</td>
<td>1,536,995</td>
<td>1,475,460</td>
</tr>
</tbody>
</table>

### Column Notes

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

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

Dear Dr. Mispagel,

For the 2020-2021 school year, the legal general fund is $9,667,547 and the legal local option budget (LOB) is $3,249,624. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure

 Kansas leads the world in the success of each student.
## USD 207 Ft Leavenworth

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tr>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
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<tr>
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<td>3,249,624</td>
<td>3,308,557</td>
<td>3,249,624</td>
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</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Desormiers,

For the 2020-2021 school year, the legal general fund is $3,350,905 and the legal local option budget (LOB) is $1,148,200. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 208 Wakeeney

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>School Facilities Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>3,350,905</td>
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<td>1,148,200</td>
<td>1,184,087</td>
<td>1,148,200</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).  
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Stuart Moore, Superintendent
USD 209 Moscow Public Schools
Box 158
Moscow, KS 67952-0158

Dear Dr. Moore,

For the 2020-2021 school year, the legal general fund is $1,774,143 and the legal local option budget (LOB) is $599,106. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 209 Moscow Public Schools

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>137.8</td>
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</table>

### Notes

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

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

Dear Mr. Howie,

For the 2020-2021 school year, the legal general fund is $8,346,665 and the legal local option budget (LOB) is $2,508,091. 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.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 210 Hugoton Public Schools  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)  

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<tr>
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<th>Col 5</th>
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<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Contact Hours WTD FTE</td>
<td>Bilingual (max Hrs or Hcct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>984.7</td>
<td>999.8</td>
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<td>1,021.3</td>
<td>244.2</td>
<td>68.3</td>
<td>28.2</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>Computed General Fund</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>8,346,665</td>
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<td>8,346,665</td>
<td>8,373,896</td>
<td>30.00%</td>
<td>2,512,169</td>
<td>2,508,091</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 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 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.
June 6, 2021

Phil Wilson, Superintendent
USD 211 Norton Community Schools
105 E. Waverly
Norton, KS 67654

Dear Mr. Wilson,

For the 2020-2021 school year, the legal general fund is $5,677,439 and the legal local option budget (LOB) is $1,718,254. 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.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 211 Norton Community Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4.569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
<th>Col 5</th>
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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old; (9/20 + 2/20))</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>675.1</td>
<td>672.0</td>
<td>653.7</td>
<td>672.0</td>
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<td>672.0</td>
<td>240.4</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density Facilities WTD FTE</td>
<td>School Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (Incl SPED)</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>84.7</td>
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<tr>
<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>5,677,439</td>
<td>5,796,233</td>
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<td>5,772,513</td>
<td>30.00%</td>
<td>1,718,254</td>
<td>1,750,135</td>
<td>1,718,254</td>
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</tbody>
</table>

**Column Notes**

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

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

Dear Mr. Tharman,

For the 2020-2021 school year, the legal general fund is $1,656,719 and the legal local option budget (LOB) is $521,889. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

Veryl D. Peter, Director  
School Finance

cc: District Clerk  
    President of Board

Enclosure
### USD 212 Northern Valley

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

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

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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<td>Adopted General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal Max LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
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<tr>
<td>1,656,719</td>
<td>1,754,953</td>
<td>1,656,719</td>
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<td>1,656,719</td>
<td>1,739,631</td>
<td>30.00%</td>
<td>521,889</td>
<td>551,335</td>
<td>521,889</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 39 - Adjusted General Fund: Column 38 less Column 39
Col 40 - Adjusted Local Option Budget: Column 38 less Column 39
Col 41 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Younger,

For the 2020-2021 school year, the legal general fund is $11,544,368 and the legal local option budget (LOB) is $3,488,710. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 214 Ulysses
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $14,569 BASE)

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<th>Col 11</th>
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<tbody>
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<td>1,530.0</td>
<td>1,545.0</td>
<td>16.5</td>
<td>1,561.5</td>
<td>86.8</td>
<td>86.7</td>
<td>40.5</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>390.1</td>
<td>84.6</td>
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<td>57.7</td>
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<td>204.7</td>
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<td>2,512.6</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
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<tr>
<td>11,561,739</td>
<td>11,746,851</td>
<td>11,561,739</td>
<td>-17,371</td>
<td>11,544,368</td>
<td>11,629,033</td>
<td>30.00%</td>
<td>3,488,710</td>
<td>3,531,240</td>
<td>3,488,710</td>
</tr>
</tbody>
</table>

**Column Notes**

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

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

Dear Dr. Stessman,

For the 2020-2021 school year, the legal general fund is $5,482,800 and the legal local option budget (LOB) is $1,658,682. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

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

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<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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</tr>
<tr>
<td>126.8</td>
<td>12.0</td>
<td>31.0</td>
<td>0.0</td>
<td>0.0</td>
<td>86.2</td>
<td>0.0</td>
<td>1,200.0</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>5,482,800</td>
<td>5,751,000</td>
<td>5,482,800</td>
<td>0</td>
<td>5,482,800</td>
<td>5,528,941</td>
<td>30.00%</td>
<td>1,658,682</td>
<td>1,738,895</td>
<td>1,658,682</td>
</tr>
</tbody>
</table>

### Column Notes

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

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

Dear Mr. Eslinger,

For the 2020-2021 school year, the legal general fund is $2,126,413 and the legal local option budget (LOB) is $734,136. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
     President of Board

Enclosure
June 15, 2021

USD 216 Deerfield

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<th>Col 9</th>
<th>Col 11</th>
</tr>
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<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>Col 26</td>
<td>Col 28</td>
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<td>Col 34</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Col 44</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>734,136</td>
<td>740,371</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Barrett,

For the 2020-2021 school year, the legal general fund is $1,341,002 and the legal local option budget (LOB) is $467,533. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 217 Rolla

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
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<td>7.6</td>
<td>4.1</td>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>22.3</td>
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</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,341,002</td>
<td>1,366,131</td>
<td>1,341,002</td>
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<td>1,341,002</td>
<td>1,416,766</td>
<td>33.00%</td>
<td>467,533</td>
<td>473,767</td>
<td>467,533</td>
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</table>

#### Column Notes

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

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

Dear Mr. Richardson,

For the 2020-2021 school year, the legal general fund is $12,134,506 and the legal local option budget (LOB) is $1,154,313. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 218 Elkhart

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td>Final Audited Legal Max Republished Budget</td>
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<td>426.2</td>
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<td>190.3</td>
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<th>Col 29</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>12,134,506</td>
<td>12,629,288</td>
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<td>3,847,711</td>
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<td>1,154,313</td>
<td>1,217,765</td>
<td>1,154,313</td>
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</tbody>
</table>

**Column Notes**

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

Mark Walker, Superintendent
USD 219 Minneola
P O Box 157
Minneola, KS 67865-0157

Dear Mr. Walker,

For the 2020-2021 school year, the legal general fund is $2,344,811 and the legal local option budget (LOB) is $713,845. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 219 Minneola

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

(General Fund computed using $4,569 BASE)

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<thead>
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<th>Col 1</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
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<td>717,440</td>
<td>713,845</td>
<td>713,845</td>
</tr>
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</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 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 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Jamie Wetig, Superintendent
USD 220 Ashland
P.O. Box 187
Ashland, KS 67831-0187

Dear Mr. Wetig,

For the 2020-2021 school year, the legal general fund is $2,138,292 and the legal local option budget (LOB) is $651,963. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 220 Ashland
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Base General Fund</td>
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**Column Notes**

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

John Whetzal, Superintendent
USD 223 Barnes
PO Box 188
Barnes, KS 66933-0188

Dear Mr. Whetzal,

For the 2020-2021 school year, the legal general fund is $3,381,517 and the legal local option budget (LOB) is $1,021,899. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 223 Barnes  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>3,381,517</td>
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<td>3,381,517</td>
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<td>3,381,517</td>
<td>3,406,330</td>
<td>30.00%</td>
<td>1,021,899</td>
<td>1,038,664</td>
<td>1,021,899</td>
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</tbody>
</table>

**Column Notes**

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

Lewis Baker Jr, Superintendent
USD 224 Clifton-Clyde
616 North High, Suite
Clyde, KS 66938-9637

Dear Mr. Baker Jr,

For the 2020-2021 school year, the legal general fund is $2,854,711 and the legal local option budget (LOB) is $876,290. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

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

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 224 Clifton-Clyde  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
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<td>12.9</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>31.9</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>2,854,711</td>
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<td>0</td>
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<td>876,290</td>
<td>900,205</td>
<td>876,290</td>
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Column Notes:

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

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

Dear Mrs. Nicholson,

For the 2020-2021 school year, the legal general fund is **$1,417,761** and the legal local option budget (LOB) is **$488,060**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 225 Fowler
#### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<td>Total WTD FTE (incl SPED)</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>1,417,761</td>
<td>1,601,891</td>
<td>1,417,761</td>
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<td>1,417,761</td>
<td>1,478,969</td>
<td>33.00%</td>
<td>488,060</td>
<td>548,581</td>
<td>488,060</td>
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### Column Notes
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June 15, 2021

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

Dear Mr. Harshberger,

For the 2020-2021 school year, the legal general fund is $3,181,453 and the legal local option budget (LOB) is $1,093,668. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 226 Meade

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,208,809</td>
<td>3,331,715</td>
<td>3,208,809</td>
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<td>33.00%</td>
<td>1,093,668</td>
<td>1,141,264</td>
<td>1,093,668</td>
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</table>

### Column Notes

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

Doug Chaney, Superintendent
USD 227 Hodgeman County Schools
PO Box 398
Jetmore, KS 67854-0398

Dear Mr. Chaney,

For the 2020-2021 school year, the legal general fund is $2,575,530 and the legal local option budget (LOB) is $807,717. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

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

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

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

**USD 227 Hodgeman County Schools**

**June 15, 2021**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</th>
<th>Col 5</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)Virtual State Aid</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>2,588,795</td>
<td>2,616,209</td>
<td>2,588,795</td>
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<td>30.00%</td>
<td>807,717</td>
<td>824,720</td>
<td>807,717</td>
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</tbody>
</table>

**Column Notes**

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

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

Dear Dr. Merrigan,

For the 2020-2021 school year, the legal general fund is $147,086,518 and the legal local option budget (LOB) is $49,014,789. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 229 Blue Valley

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

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<td>Col 34</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>School Facilities WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>147,528,598</td>
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<td>49,014,789</td>
<td>49,553,620</td>
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</table>

Column Notes

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June 15, 2021

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

Dear Dr. Burke,

For the 2020-2021 school year, the legal general fund is $36,342,550 and the legal local option budget (LOB) is $8,097,818. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 230 Spring Hill
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

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<th>Col 9</th>
<th>Col 11</th>
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<td>2,882.9</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>179.1</td>
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<td>5,332.5</td>
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<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>36,368,783</td>
<td>37,057,311</td>
<td>36,368,783</td>
<td>-26,233</td>
<td>36,342,550</td>
<td>24,538,843</td>
<td>33.00%</td>
<td>8,097,818</td>
<td>8,300,476</td>
</tr>
</tbody>
</table>

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June 15, 2021

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

Dear Mrs. Stranathan,

For the 2020-2021 school year, the legal general fund is $41,163,949 and the legal local option budget (LOB) is $13,679,513. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 231 Gardner Edgerton

### 2020-2021 Legal Maximum General Fund Budget

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

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<tr>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Harwood,

For the 2020-2021 school year, the legal general fund is $46,001,435 and the legal local option budget (LOB) is $15,279,564. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 232 De Soto

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

*General Fund computed using $4,569 BASE*

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<thead>
<tr>
<th>Col 1</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Adopted General Fund</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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#### Final Audited Legal Max

**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 11** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

**Col 14** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

**Col 17** - Free Meals Headcount times Free Lunch Factor (0.484).

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

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

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

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

John Allison, Superintendent
USD 233 Olathe
PO Box 2000
Olathe, KS 66063-2000

Dear Mr. Allison,

For the 2020-2021 school year, the legal general fund is $226,455,632 and the legal local option budget (LOB) is $75,267,862. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 233 Olathe

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

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

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<th>Col 1</th>
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<tr>
<td>At-Risk High Density School Facilities Transportation Ancillary Cost of Living Special Education KAMS FTE Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<tr>
<td>Computed Legal Max General Fund</td>
<td>Adopted General Fund</td>
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<td>Prior Year Total Reductions</td>
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<td>2020-2021 Authorized Percent</td>
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<td>Adopted Local Option Budget</td>
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<td>75,267,862</td>
<td>76,094,935</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Hessong,

For the 2020-2021 school year, the legal general fund is $13,693,523 and the legal local option budget (LOB) is $4,130,337. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 234 Fort Scott
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hqct) WTD FTE</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
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<td>4,130,337</td>
<td>4,218,756</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Howard,

For the 2020-2021 school year, the legal general fund is $4,046,139 and the legal local option budget (LOB) is $1,221,226. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 235 Uniontown

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>4,129,005</td>
<td>4,171,497</td>
<td>4,129,005</td>
<td>-82,866</td>
<td>4,046,139</td>
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<td>1,248,095</td>
<td>1,221,226</td>
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**Column Notes**

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

Joshua Lanning, Superintendent
USD 237 Smith Center
216 S. Jefferson
Smith Center, KS 66967

Dear Mr. Lanning,

For the 2020-2021 school year, the legal general fund is $3,870,400 and the legal local option budget (LOB) is $1,302,394. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 237 Smith Center

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
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<tr>
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<td>423.3</td>
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<th>Col 34</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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</thead>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Local Option Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>3,870,400</td>
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### Column Notes

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<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).</td>
<td>Column 4 plus current Preschool-Aged At Risk (4yr old).</td>
<td>Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.</td>
<td>Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).</td>
</tr>
<tr>
<td>Col 14</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Higher of USD level or School level high density at-risk.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Final Audited Legal Max**
June 15, 2021

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

Dear Mr. Vignery,

For the 2020-2021 school year, the legal general fund is $5,300,497 and the legal local option budget (LOB) is $1,761,952. 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.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
<table>
<thead>
<tr>
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<tr>
<td>FTE Enroll</td>
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<td>FTE Enroll</td>
<td>Adjusted</td>
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<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual</td>
<td>Career/Tech Ed</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>5,300,497</td>
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<td>5,300,497</td>
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<td>5,300,497</td>
<td>5,339,248</td>
<td>33.00%</td>
<td>1,761,952</td>
<td>1,777,288</td>
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<tr>
<td>Col 45</td>
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<tr>
<td>Legal LOB: Lesser of Column 43 or Column 44</td>
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June 15, 2021

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

Dear Mrs. Irwin,

For the 2020-2021 school year, the legal general fund is $5,006,710 and the legal local option budget (LOB) is $1,670,612. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 240 Twin Valley

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

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<tr>
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<td>562.0</td>
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<th>Col 34</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
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<th>Col 45</th>
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</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Budget Percent</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>33.00%</td>
<td>1,670,612</td>
<td>1,685,282</td>
<td>1,670,612</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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 36 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Bolen,

For the 2020-2021 school year, the legal general fund is $1,940,819 and the legal local option budget (LOB) is $594,877. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 241 Wallace County Schools

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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</tr>
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<td>Computed General Fund</td>
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<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>1,955,075</td>
<td>2,018,584</td>
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<td>-14,256</td>
<td>1,940,819</td>
<td>1,982,924</td>
<td>30.00%</td>
<td>594,877</td>
<td>610,255</td>
</tr>
</tbody>
</table>

### Column Notes

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

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

Dear Mrs. Rother,

For the 2020-2021 school year, the legal general fund is $1,162,476 and the legal local option budget (LOB) is $389,492. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 242 Weskan

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

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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</thead>
<tbody>
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<td>103.5</td>
<td>103.5</td>
<td>0.0</td>
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<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
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<td>11.6</td>
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<td>Col 39</td>
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<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<tr>
<td>1,171,035</td>
<td>1,201,647</td>
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<td>1,180,278</td>
<td>33.00%</td>
<td>389,492</td>
<td>399,577</td>
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</tbody>
</table>

### Column Notes

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

Corey Reese, Superintendent
USD 243 Lebo-Waverly
Box 457
Waverly, KS 66871-0457

Dear Mr. Reese,

For the 2020-2021 school year, the legal general fund is $4,078,746 and the legal local option budget (LOB) is $1,232,342. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 243 Lebo-Waverly

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
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<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>65.3</td>
<td>1.1</td>
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<td>32.0</td>
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<td>147.6</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>4,078,746</td>
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<td>4,107,805</td>
<td>30.00%</td>
<td>1,232,342</td>
<td>1,295,174</td>
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</tbody>
</table>

**Column Notes**

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

Craig Marshall, Superintendent
USD 244 Burlington
321 Neosho St
Burlington, KS 66839-1700

Dear Mr. Marshall,

For the 2020-2021 school year, the legal general fund is $7,145,916 and the legal local option budget (LOB) is $2,158,560. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

c: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 244 Burlington

### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<td>1.9</td>
<td>21.8</td>
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</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
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<td>High Density At-Risk WTD FTE</td>
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<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
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<td>1,564.0</td>
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<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>7,477,625</td>
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<td>7,195,201</td>
<td>30.00%</td>
<td>2,158,560</td>
<td>2,258,425</td>
<td>2,158,560</td>
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</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Russ Mildward, Superintendent
USD 245 LeRoy-Gridley
Box 278
LeRoy, KS 66857

Dear Mr. Mildward,

For the 2020-2021 school year, the legal general fund is $2,219,163 and the legal local option budget (LOB) is $687,915. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 245 LeRoy-Gridley

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
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<td>2,219,163</td>
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<td>687,915</td>
<td>713,351</td>
<td>687,915</td>
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</table>

### Column Notes

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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- **Col 39** - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Greg Gorman, Superintendent
USD 246 Northeast
Box 669
Arma, KS 66712-0669

Dear Mr. Gorman,

For the 2020-2021 school year, the legal general fund is $4,437,792 and the legal local option budget (LOB) is $1,334,621. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure
USD 246 Northeast
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
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<tr>
<td>4,437,792</td>
<td>4,558,284</td>
<td>4,437,792</td>
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<td>4,437,792</td>
<td>4,448,737</td>
<td>30.00%</td>
<td>1,334,621</td>
<td>1,365,566</td>
<td>1,334,621</td>
</tr>
</tbody>
</table>

**Column Notes**

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

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

Dear Dr. Miner,

For the 2020-2021 school year, the legal general fund is $4,668,604
and the legal local option budget (LOB) is $1,458,432. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

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

[Signature]
Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### Final Audited Legal Max

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>4,668,604</td>
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<td>1,458,432</td>
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<td>1,458,432</td>
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</tbody>
</table>

**Column Notes**

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

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

Dear Mr. Bauer,

For the 2020-2021 school year, the legal general fund is $8,042,800 and the legal local option budget (LOB) is $2,430,283. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 248 Girard  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE) 

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<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<td>Col 14</td>
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<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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</tr>
<tr>
<td>8,042,800</td>
<td>8,194,450</td>
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<td>8,100,943</td>
<td>30.00%</td>
<td>2,430,283</td>
<td>2,473,392</td>
</tr>
</tbody>
</table>

**Column Notes**

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
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- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38** - Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39** - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Simoncic,

For the 2020-2021 school year, the legal general fund is $7,236,330 and the legal local option budget (LOB) is $2,183,883. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 249 Frontenac Public Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adj. Enrollment Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hldct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td>954.0</td>
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<th>Col 14</th>
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<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
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<tr>
<td>128.7</td>
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<td>0.0</td>
<td>15.8</td>
<td>0.0</td>
<td>0.0</td>
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<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>7,236,330</td>
<td>7,485,440</td>
<td>7,236,330</td>
<td>0</td>
<td>7,236,330</td>
<td>7,279,611</td>
<td>30.00%</td>
<td>2,183,883</td>
<td>2,256,860</td>
<td>2,183,883</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Proffitt,

For the 2020-2021 school year, the legal general fund is $23,613,998 and the legal local option budget (LOB) is $7,062,438. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 250 Pittsburg

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>3,042.3</td>
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<th>Col 23</th>
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<th>Col 34</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>824.7</td>
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<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>23,616,125</td>
<td>24,512,226</td>
<td>23,616,125</td>
<td>-2,127</td>
<td>23,613,998</td>
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<td>30.00%</td>
<td>7,062,438</td>
<td>7,335,958</td>
<td>7,062,438</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Mr. Blair,

For the 2020-2021 school year, the legal general fund is $3,390,655 and the legal local option budget (LOB) is $1,116,449. 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.

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 251 North Lyon County  
2020-2021 Legal Maximum General Fund Budget  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>48.9</td>
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<td>Col 44</td>
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<td>Computed General Fund</td>
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<td>Legal Max General Fund (before reductions)</td>
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<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal Max LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>3,390,655</td>
<td>3,434,060</td>
<td>3,390,655</td>
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<td>3,390,655</td>
<td>3,415,530</td>
<td>33.00%</td>
<td>1,127,125</td>
<td>1,116,449</td>
</tr>
</tbody>
</table>

Column Notes

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

Michael Argabright, Superintendent
USD 252 Southern Lyon County
Box 278
Hartford, KS 66854

Dear Dr. Argabright,

For the 2020-2021 school year, the legal general fund is $4,310,069 and the legal local option budget (LOB) is $1,444,854. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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<th>Col 5</th>
<th>Col 7</th>
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<td>Col 23</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>79.9</td>
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<td>53.5</td>
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<td>127.4</td>
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<td>951.2</td>
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<td>Col 38</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,346,033</td>
<td>4,608,293</td>
<td>4,346,033</td>
<td>-35,964</td>
<td>4,310,069</td>
<td>4,378,344</td>
<td>33.00%</td>
<td>1,444,854</td>
<td>1,531,882</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Dr. Anderson-Harder,

For the 2020-2021 school year, the legal general fund is $32,310,140 and the legal local option budget (LOB) is $9,764,664. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 253 Emporia
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>WTD FTE</td>
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<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
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<td>10,115,167</td>
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Column Notes:
- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

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

Dear Mr. Buck,

For the 2020-2021 school year, the legal general fund is $4,268,817 and the legal local option budget (LOB) is $1,298,239. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
June 15, 2021

USD 254 Barber County North
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,268,817</td>
<td>4,460,715</td>
<td>4,268,817</td>
<td>0</td>
<td>4,268,817</td>
<td>4,327,464</td>
<td>30.00%</td>
<td>1,298,239</td>
<td>1,347,935</td>
<td>1,298,239</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Dr. Miller,

For the 2020-2021 school year, the legal general fund is $2,407,269 and the legal local option budget (LOB) is $728,845. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 255 South Barber

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

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<th>Col 5</th>
<th>Col 7</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
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<tr>
<td>2,411,518</td>
<td>2,469,088</td>
<td>2,411,518</td>
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<td>30.00%</td>
<td>728,845</td>
<td>746,227</td>
<td>728,845</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 15, 2021

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

Dear Mrs. Ensminger,

For the 2020-2021 school year, the legal general fund is $2,563,512 and the legal local option budget (LOB) is $800,091. 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.

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 256 Marmaton Valley

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

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<td>2.5</td>
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<td>154.0</td>
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<td>5.9</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>38.2</td>
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<td>Adopted Local Option Budget</td>
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</tr>
<tr>
<td>2,563,512</td>
<td>2,810,262</td>
<td>2,563,512</td>
<td>0</td>
<td>2,563,512</td>
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<td>30.00%</td>
<td>800,091</td>
<td>849,719</td>
<td>800,091</td>
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</tbody>
</table>

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

For the 2020-2021 school year, the legal general fund is $9,665,506 and the legal local option budget (LOB) is $3,273,198. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

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

**USD 257 Iola**

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

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<th>Col 45</th>
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</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<tr>
<td>9,702,168</td>
<td>9,920,164</td>
<td>9,702,168</td>
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<td>33.00%</td>
<td>3,273,198</td>
<td>3,314,864</td>
<td>3,273,198</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 15, 2021

Kay Lewis, Superintendent
USD 258 Humboldt
801 New York
Humboldt, KS 66748-1801

Dear Mrs. Lewis,

For the 2020-2021 school year, the legal general fund is $6,493,214 and the legal local option budget (LOB) is $1,716,583. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Final” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

Veryl D. Peter, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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

(General Fund computed using $4,569 BASE)

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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>100.7</td>
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<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
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<td>6,547,830</td>
<td>6,497,114</td>
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<td>6,493,214</td>
<td>5,201,766</td>
<td>33.00%</td>
<td>1,716,583</td>
<td>1,761,607</td>
<td>1,716,583</td>
</tr>
</tbody>
</table>

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