



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 101 Erie-Galesburg

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
514.5	491.5	467.0	491.5	2.0		493.5	206.5	1.5	8.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
85.2	9.0	0.0	66.5	0.0	0.0	145.2	0.0	1,016.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,642,104	4,946,856	4,642,104	-92,173	4,549,931	4,743,813	30.00%	1,423,144	1,494,742	1,423,144

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 102 Cimarron-Ensign

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
638.2	659.1	654.4	659.1	4.5		663.6	239.3	38.8	13.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
92.0	0.0	0.0	33.9	0.0	0.0	118.9	0.0	1,200.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
5,483,257	5,748,716	5,483,257	0	5,483,257	5,525,460	30.00%	1,657,638	1,739,386	1,657,638

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 103 Cheylin

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
128.5	126.5	143.0	143.0	0.0		143.0	128.8	8.1	5.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
32.4	5.3	0.0	23.1	0.0	0.0	26.2	0.0	372.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
1,702,866	1,821,660	1,702,866	0	1,702,866	1,786,927	30.00%	536,078	553,773	536,078

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 105 Rawlins County

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
329.5	353.9	364.0	364.0	0.0		364.0	168.3	5.0	10.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
52.8	1.0	0.0	43.1	0.0	0.0	69.4	0.0	714.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,263,637	3,463,302	3,263,637	0	3,263,637	3,305,302	30.00%	991,591	1,046,990	991,591

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 106 Western Plains

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
94.5	99.5	109.5	109.5	1.5		111.0	109.4	6.3	9.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
28.1	6.1	0.0	21.7	0.0	0.0	19.0	0.0	310.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
1,419,588	1,475,787	1,419,588	-50,306	1,369,282	1,495,496	33.00%	493,514	511,305	493,514

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 107 Rock Hills

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
302.5	293.5	316.0	316.0	4.0		320.0	152.8	0.0	7.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
62.4	2.8	0.0	49.9	0.0	0.0	82.5	0.0	678.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,097,782	3,238,507	3,097,782	0	3,097,782	3,121,082	30.00%	936,325	978,885	936,325

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
329.2	327.3	350.7	350.7	0.0		350.7	163.8	3.7	12.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
63.4	1.4	0.0	45.7	0.0	0.0	72.1	0.0	713.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,260,438	3,280,542	3,260,438	-13,771	3,246,667	3,504,363	30.00%	1,051,309	1,044,259	1,044,259

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 109 Republic County

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
511.0	515.4	514.7	515.4	3.5		518.9	212.7	0.7	8.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
87.1	2.4	0.0	55.1	0.0	0.0	105.5	0.0	991.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,527,879	4,653,527	4,527,879	-13,950	4,513,929	4,695,644	30.00%	1,408,693	1,428,738	1,408,693

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 110 Thunder Ridge Schools

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
197.5	196.0	190.1	196.0	0.0		196.0	148.9	0.0	4.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
32.4	2.7	0.0	46.9	0.0	0.0	55.0	0.0	486.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,223,732	2,330,190	2,223,732	0	2,223,732	2,323,205	30.00%	696,962	723,503	696,962

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 111 Doniphan West Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using \$4,569 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
310.0	316.0	318.7	318.7	3.0		321.7	153.4	0.0	4.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
32.4	0.0	0.0	57.2	0.0	0.0	75.7	0.0	644.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,944,721	3,249,016	2,944,721	-56,354	2,888,367	3,176,251	30.00%	952,875	1,020,475	952,875

Column Notes

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



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

June 15, 2021

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

USD 112 Central Plains

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
457.1	456.0	428.0	456.0	6.5		462.5	198.4	0.0	9.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
81.8	4.1	0.0	66.4	0.0	0.0	113.0	0.0	935.4	1,644,296
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
5,918,139	5,912,283	5,912,283	-15,070	5,897,213	4,475,595	33.00%	1,476,946	1,466,150	1,466,150

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 113 Prairie Hills

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,050.1	1,072.3	1,053.5	1,072.3	11.5		1,083.8	236.2	0.0	23.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
118.6	0.0	0.0	100.3	0.0	0.0	164.8	0.0	1,727.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
7,892,034	8,067,483	7,892,034	-4,768	7,887,266	8,300,793	33.00%	2,739,262	2,783,816	2,739,262

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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>

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 114 Riverside

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
588.5	580.0	563.4	580.0	6.0		586.0	226.8	0.0	17.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
118.6	13.1	0.0	56.9	0.0	0.0	144.3	0.0	1,163.0	30,207
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
5,343,954	5,429,177	5,343,954	-23,477	5,320,477	5,353,521	30.00%	1,606,056	1,630,592	1,606,056

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 115 Nemaha Central

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
555.2	564.4	595.3	595.3	17.0		612.3	231.5	1.5	17.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.7	0.0	0.0	51.4	0.0	0.0	121.0	0.0	1,090.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,983,408	5,106,771	4,983,408	-6,679	4,976,729	5,045,611	30.00%	1,513,683	1,543,472	1,513,683

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
253.1	250.0	234.2	250.0	4.0		254.0	154.0	9.4	5.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
45.0	2.5	0.0	27.2	0.0	0.0	35.8	0.0	533.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,438,932	2,526,657	2,438,932	0	2,438,932	2,460,635	30.00%	738,191	763,969	738,191

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 202 Turner-Kansas City

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,956.0	3,899.5	3,839.8	3,899.5	58.0		3,957.5	138.7	164.5	60.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,099.2	238.5	0.0	147.0	0.0	0.0	708.7	3.0	6,517.3	77,281
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
29,854,825	31,290,034	29,854,825	-6,736	29,848,089	29,990,030	30.00%	8,997,009	9,414,778	8,997,009

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 203 Piper-Kansas City

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,260.3	2,314.0	2,435.5	2,435.5	1.5		2,437.0	85.4	22.4	24.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
145.7	0.0	0.0	133.2	0.0	112.0	577.2	0.0	3,537.1	97,890
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
16,258,900	17,169,457	16,258,900	0	16,258,900	16,276,535	33.00%	5,371,257	5,680,638	5,371,257

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 204 Bonner Springs

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,607.7	2,591.3	2,621.5	2,621.5	10.5		2,632.0	92.2	25.2	66.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
420.6	7.6	0.0	110.9	0.0	0.0	796.2	0.0	4,150.9	142,266
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
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

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



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

June 15, 2021

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

USD 205 Bluestem

2020-2021 Legal Maximum General Fund Budget

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
475.5	496.0	483.2	496.0	0.0		496.0	207.1	0.7	13.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
78.9	0.0	0.0	64.4	0.0	0.0	124.3	0.0	984.6	35,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,533,637	4,566,259	4,533,637	-37,020	4,496,617	4,570,736	30.00%	1,371,221	1,378,686	1,371,221

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 206 Remington-Whitewater

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
504.7	492.9	460.8	492.9	3.0		495.9	207.1	2.4	3.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
62.0	0.0	0.0	76.3	0.0	0.0	123.7	0.0	971.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,437,870	4,623,828	4,437,870	-74,790	4,363,080	4,471,090	33.00%	1,475,460	1,536,995	1,475,460

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 207 Ft Leavenworth

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,823.6	1,756.5	1,716.0	1,765.4	0.0		1,765.4	61.9	9.1	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
10.2	0.0	0.0	21.4	0.0	0.0	247.9	0.0	2,115.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
9,667,547	9,952,196	9,667,547	0	9,667,547	9,847,344	33.00%	3,249,624	3,308,557	3,249,624

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 208 Wakeeney

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
385.3	375.5	384.5	384.5	1.5		386.0	175.6	0.0	13.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
40.2	0.0	0.0	28.7	0.0	0.0	89.0	0.0	733.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,350,905	3,524,070	3,350,905	0	3,350,905	3,479,393	33.00%	1,148,200	1,184,087	1,148,200

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 209 Moscow Public Schools

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
176.0	159.2	148.9	159.2	3.0		162.2	137.8	11.1	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
31.5	6.1	0.0	15.3	0.0	0.0	24.3	0.0	388.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
1,774,143	1,811,152	1,774,143	0	1,774,143	1,815,473	33.00%	599,106	605,493	599,106

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

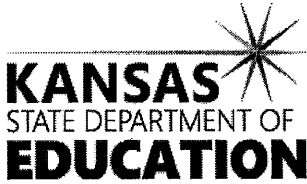
FINAL AUDITED LEGAL MAX

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
959.1	999.8	984.7	999.8	21.5		1,021.3	244.2	68.3	28.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
228.4	38.0	0.0	53.7	0.0	0.0	133.7	0.0	1,815.8	50,275
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
8,346,665	8,667,393	8,346,665	0	8,346,665	8,373,896	30.00%	2,512,169	2,508,091	2,508,091

Column Notes

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



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

June 6, 2021

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

FINAL REVISED AUDITED LEGAL MAX

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.

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

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


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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

July 6, 2021

FINAL AUDITED REVISED LEGAL MAX

USD 211 Norton Community Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using \$4,569 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
675.1	672.0	653.7	672.0	0.0		672.0	240.4	0.7	8.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
84.7	0.0	0.0	48.2	0.0	0.0	186.7	1.0	1,242.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
5,677,439	5,796,233	5,677,439	0	5,677,439	5,727,513	30.00%	1,718,254	1,750,135	1,718,254

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 212 Northern Valley

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
150.5	144.0	135.4	144.0	0.0		144.0	129.3	0.0	7.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
16.0	0.0	0.0	27.3	0.0	0.0	38.7	0.0	362.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
1,656,719	1,754,953	1,656,719	0	1,656,719	1,739,631	30.00%	521,889	551,335	521,889

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 214 Ulysses

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,599.7	1,545.0	1,530.0	1,545.0	16.5		1,561.5	86.8	86.7	40.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
390.1	84.6	0.0	57.7	0.0	0.0	204.7	0.0	2,512.6	81,670
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
11,561,739	11,746,851	11,561,739	-17,371	11,544,368	11,629,033	30.00%	3,488,710	3,531,240	3,488,710

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 215 Lakin

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
639.0	641.0	668.0	668.0	4.0		672.0	240.4	17.9	13.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
126.8	12.0	0.0	31.0	0.0	0.0	86.2	0.0	1,200.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
5,482,800	5,751,000	5,482,800	0	5,482,800	5,528,941	30.00%	1,658,682	1,738,895	1,658,682

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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>

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 216 Deerfield

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
180.0	182.0	178.0	182.0	5.0		187.0	146.6	29.1	3.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
54.7	11.9	0.0	5.3	0.0	0.0	27.3	0.0	465.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,126,413	2,161,594	2,126,413	0	2,126,413	2,224,654	33.00%	734,136	740,371	734,136

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 217 Rolla

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
115.0	113.0	109.0	113.0	2.4		115.4	112.3	7.6	4.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
22.3	2.7	0.0	11.3	0.0	0.0	17.8	0.0	293.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
1,341,002	1,366,131	1,341,002	0	1,341,002	1,416,766	33.00%	467,533	473,767	467,533

Column Notes

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



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

June 15, 2021

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

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.

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

USD 218 Elkhart

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
420.2	407.2	426.2	426.2	7.5		433.7	190.3	26.1	8.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
72.6	4.0	0.0	14.9	0.0	0.0	56.7	0.0	806.9	8,447,780
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
12,134,506	12,629,288	12,134,506	0	12,134,506	3,847,711	30.00%	1,154,313	1,217,765	1,154,313

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 219 Minneola

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
236.5	237.5	232.5	237.5	0.5		238.0	154.4	0.0	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
51.3	6.2	0.0	15.3	0.0	0.0	47.0	1.0	513.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,344,811	2,357,147	2,344,811	0	2,344,811	2,391,465	30.00%	717,440	713,845	713,845

Column Notes

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



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

June 15, 2021

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

USD 220 Ashland

2020-2021 Legal Maximum General Fund Budget

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
208.0	207.3	200.7	207.3	1.0		208.3	151.5	3.3	4.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
36.8	4.3	0.0	20.0	0.0	0.0	39.5	0.0	468.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,138,292	2,138,292	2,138,292	0	2,138,292	2,173,209	30.00%	651,963	654,175	651,963

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 223 Barnes

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
368.8	365.0	352.6	365.0	0.0		365.0	168.7	5.9	9.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
44.0	0.0	0.0	39.0	0.0	0.0	107.8	0.0	740.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,381,517	3,437,259	3,381,517	0	3,381,517	3,406,330	30.00%	1,021,899	1,038,664	1,021,899

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 224 Clifton-Clyde

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
300.0	311.5	314.0	314.0	2.0		316.0	151.3	0.0	12.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
31.9	0.0	0.0	46.3	0.0	0.0	66.4	0.0	624.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,854,711	2,939,238	2,854,711	0	2,854,711	2,920,965	30.00%	876,290	900,205	876,290

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 225 Fowler

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
132.0	132.5	120.0	132.5	2.0		134.5	124.1	2.0	0.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
17.4	0.3	0.0	8.9	0.0	0.0	22.5	0.0	310.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
1,417,761	1,601,891	1,417,761	0	1,417,761	1,478,969	33.00%	488,060	548,581	488,060

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 226 Meade

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
412.1	379.0	370.9	379.0	3.0		382.0	174.3	3.6	3.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
47.9	0.0	0.0	22.7	0.0	0.0	68.5	0.0	702.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,208,809	3,331,715	3,208,809	-27,356	3,181,453	3,314,144	33.00%	1,093,668	1,141,264	1,093,668

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 227 Hodgeman County Schools

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
296.5	280.5	282.0	282.0	0.0		282.0	150.0	1.5	3.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
33.4	0.0	0.0	44.6	0.0	0.0	51.9	0.0	566.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,588,795	2,616,209	2,588,795	-13,265	2,575,530	2,692,390	30.00%	807,717	824,720	807,717

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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>

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 229 Blue Valley

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
22,315.9	22,329.2	22,347.4	22,347.4	0.0		22,347.4	783.1	119.1	388.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
496.6	0.0	20.0	659.9	671.2	1,537.6	5,254.1	0.0	32,277.5	52,700
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
147,528,598	149,218,518	147,528,598	-442,080	147,086,518	148,529,665	33.00%	49,014,789	49,553,620	49,014,789

Column Notes

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



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

June 15, 2021

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

USD 230 Spring Hill

2020-2021 Legal Maximum General Fund Budget

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,882.9	3,073.4	3,236.0	3,236.0	7.0		3,243.0	113.6	6.5	41.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
179.1	0.0	0.0	175.4	722.3	0.0	851.6	0.0	5,332.5	12,004,590
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
36,368,783	37,057,311	36,368,783	-26,233	36,342,550	24,538,843	33.00%	8,097,818	8,300,476	8,097,818

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 231 Gardner Edgerton

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,888.9	5,882.1	5,955.7	5,955.7	0.0		5,955.7	208.7	28.5	106.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
562.4	0.0	0.0	163.0	252.8	136.6	1,594.8	0.0	9,009.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
41,163,949	43,225,025	41,163,949	0	41,163,949	41,453,070	33.00%	13,679,513	14,362,580	13,679,513

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 232 De Soto

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,202.5	7,262.7	7,307.1	7,307.1	10.0		7,317.1	256.4	44.4	168.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
238.6	0.0	0.0	245.2	0.0	479.4	1,310.1	0.0	10,059.2	40,950
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
46,001,435	47,239,641	46,001,435	0	46,001,435	46,301,710	33.00%	15,279,564	15,681,540	15,279,564

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 233 Olathe

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
29,074.1	29,177.1	29,287.6	29,287.6	42.0		29,329.6	1,027.7	490.8	621.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
2,630.1	132.9	84.0	753.5	4,377.3	2,319.7	7,796.2	0.0	49,563.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
226,455,632	228,934,771	226,455,632	0	226,455,632	228,084,430	33.00%	75,267,862	76,094,935	75,267,862

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 234 Fort Scott

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,844.0	1,863.0	1,823.1	1,863.0	14.0		1,877.0	65.8	2.0	49.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
405.1	72.5	0.0	114.3	0.0	0.0	405.1	0.0	2,991.2	26,730
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
13,693,523	13,982,269	13,693,523	0	13,693,523	13,767,790	30.00%	4,130,337	4,218,756	4,130,337

Column Notes

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



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

June 15, 2021

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

USD 235 Uniontown

2020-2021 Legal Maximum General Fund Budget

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
429.5	428.5	429.5	429.5	4.5		434.0	190.4	0.0	6.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
93.9	10.4	0.0	69.2	0.0	0.0	98.9	0.0	903.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,129,005	4,171,497	4,129,005	-82,866	4,046,139	4,160,316	30.00%	1,248,095	1,221,226	1,221,226

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 237 Smith Center

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
396.0	423.3	399.0	423.3	2.5		425.8	188.0	0.6	11.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
61.5	0.0	0.0	42.1	0.0	0.0	117.8	0.0	847.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,870,400	3,953,556	3,870,400	0	3,870,400	3,946,649	33.00%	1,302,394	1,314,100	1,302,394

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 239 North Ottawa County

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
606.0	594.8	618.6	618.6	0.0		618.6	232.6	0.0	9.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
83.2	0.0	0.0	51.3	0.0	0.0	165.1	0.0	1,160.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
5,300,497	5,347,101	5,300,497	0	5,300,497	5,339,248	33.00%	1,761,952	1,777,288	1,761,952

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 240 Twin Valley

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
582.6	562.0	524.5	562.0	12.5		574.5	224.6	0.0	15.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
101.2	8.3	0.0	45.9	0.0	0.0	126.1	0.0	1,095.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
5,006,710	5,068,849	5,006,710	0	5,006,710	5,062,462	33.00%	1,670,612	1,685,282	1,670,612

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 241 Wallace County Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using \$4,569 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
199.5	198.0	198.0	198.0	0.0		198.0	149.4	0.7	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
24.7	0.0	0.0	23.5	0.0	0.0	31.6	0.0	427.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
1,955,075	2,018,584	1,955,075	-14,256	1,940,819	1,982,924	30.00%	594,877	610,255	594,877

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 242 Weskan

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
103.5	99.5	103.5	103.5	0.0		103.5	104.0	0.9	1.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
11.6	0.0	0.0	11.6	0.0	0.0	23.5	0.0	256.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
1,171,035	1,201,647	1,171,035	-8,559	1,162,476	1,180,278	33.00%	389,492	399,577	389,492

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 243 Lebo-Waverly

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
415.5	423.0	444.2	444.2	0.0		444.2	193.3	0.0	9.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
65.3	1.1	0.0	32.0	0.0	0.0	147.6	0.0	892.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,078,746	4,287,550	4,078,746	0	4,078,746	4,107,805	30.00%	1,232,342	1,295,174	1,232,342

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 244 Burlington

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
846.0	815.0	799.0	820.0	5.0		825.0	252.3	1.9	21.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
116.2	0.0	0.0	49.1	0.0	0.0	297.7	0.0	1,564.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
7,145,916	7,477,625	7,145,916	0	7,145,916	7,195,201	30.00%	2,158,560	2,258,425	2,158,560

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 245 LeRoy-Gridley

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
192.0	202.0	182.0	202.0	5.5		207.5	151.3	0.0	6.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
34.8	3.6	0.0	29.0	0.0	0.0	53.3	0.0	485.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,219,163	2,301,862	2,219,163	0	2,219,163	2,293,050	30.00%	687,915	713,351	687,915

Column Notes

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

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

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

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

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

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

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

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

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

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

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

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 246 Northeast

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
444.6	438.5	449.0	449.0	4.5		453.5	195.9	0.4	8.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
123.4	26.8	0.0	38.6	0.0	0.0	119.3	0.0	966.4	22,310
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,437,792	4,558,284	4,437,792	0	4,437,792	4,448,737	30.00%	1,334,621	1,365,566	1,334,621

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 247 Cherokee

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
484.0	469.1	467.1	469.1	4.0		473.1	201.2	0.0	22.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
111.3	24.2	0.0	80.5	0.0	0.0	109.3	0.0	1,021.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,668,604	4,814,683	4,668,604	0	4,668,604	4,861,440	30.00%	1,458,432	1,477,647	1,458,432

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 248 Girard

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,003.0	1,005.0	991.5	1,005.0	12.5		1,017.5	244.6	3.0	27.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
159.7	1.7	0.0	76.2	0.0	0.0	229.8	0.0	1,760.0	1,360
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
8,042,800	8,194,450	8,042,800	0	8,042,800	8,100,943	30.00%	2,430,283	2,473,392	2,430,283

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 249 Frontenac Public Schools

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
954.0	912.0	943.5	943.5	3.5		947.0	250.4	5.2	19.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
128.7	0.0	0.0	15.8	0.0	0.0	214.7	0.0	1,581.6	10,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
7,236,330	7,485,440	7,236,330	0	7,236,330	7,279,611	30.00%	2,183,883	2,256,860	2,183,883

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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>

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 250 Pittsburg

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,930.4	2,911.3	3,042.3	3,042.3	39.5		3,081.8	108.0	77.9	26.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
824.7	178.9	0.0	77.2	0.0	0.0	740.2	0.0	5,115.1	245,233
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
23,616,125	24,512,226	23,616,125	-2,127	23,613,998	23,541,460	30.00%	7,062,438	7,335,958	7,062,438

Column Notes

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



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

June 15, 2021

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

USD 251 North Lyon County
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using \$4,569 BASE)

**FINAL AUDITED LEGAL MAX
 REPUBLISHED BUDGET**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
381.1	346.5	345.5	346.5	0.0		346.5	162.3	0.0	9.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
48.9	0.0	0.0	67.4	0.0	0.0	107.8	0.0	742.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,390,655	3,434,060	3,390,655	0	3,390,655	3,415,530	33.00%	1,127,125	1,116,449	1,116,449

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 252 Southern Lyon County

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
460.5	461.1	453.5	461.1	7.0		468.1	199.9	0.0	10.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
79.9	11.6	0.0	53.5	0.0	0.0	127.4	0.0	951.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,346,033	4,608,293	4,346,033	-35,964	4,310,069	4,378,344	33.00%	1,444,854	1,531,882	1,444,854

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 253 Emporia

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,428.8	4,414.7	4,393.4	4,414.7	44.5		4,459.2	156.3	206.5	97.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
873.1	95.3	0.0	235.1	0.0	0.0	948.9	0.0	7,071.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
32,310,140	33,468,382	32,310,140	0	32,310,140	32,548,880	30.00%	9,764,664	10,115,167	9,764,664

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 254 Barber County North

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
464.0	476.5	473.7	476.5	3.5		480.0	203.1	1.0	5.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
74.5	5.0	0.0	43.1	0.0	0.0	122.5	0.0	934.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
4,268,817	4,460,715	4,268,817	0	4,268,817	4,327,464	30.00%	1,298,239	1,347,935	1,298,239

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 255 South Barber

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
228.8	241.5	215.1	241.5	0.0		241.5	154.4	0.2	4.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
41.1	3.4	0.0	19.6	0.0	0.0	62.8	0.0	527.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,411,518	2,469,088	2,411,518	-4,249	2,407,269	2,429,482	30.00%	728,845	746,227	728,845

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 256 Marmaton Valley

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
261.3	249.0	250.0	250.0	2.5		252.5	154.0	0.0	5.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
38.2	0.9	0.0	31.2	0.0	0.0	76.9	0.0	559.6	6,700
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,563,512	2,810,262	2,563,512	0	2,563,512	2,666,970	30.00%	800,091	849,719	800,091

Column Notes

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



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

June 15, 2021

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

FINAL AUDITED LEGAL MAX

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.

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 257 lola

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,209.0	1,150.6	1,107.3	1,150.6	16.5		1,167.1	221.3	0.6	22.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
257.5	44.4	0.0	59.7	0.0	0.0	346.0	0.0	2,119.1	20,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
9,702,168	9,920,164	9,702,168	-36,662	9,665,506	9,918,782	33.00%	3,273,198	3,314,864	3,273,198

Column Notes

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



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

June 15, 2021

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

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

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,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

USD 258 Humboldt

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
587.5	584.5	581.0	584.5	4.5		589.0	227.4	0.4	21.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
100.7	6.3	0.0	22.3	0.0	0.0	162.9	0.0	1,130.2	1,333,230
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
6,497,114	6,547,830	6,497,114	-3,900	6,493,214	5,201,766	33.00%	1,716,583	1,761,607	1,716,583

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.

