



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

June 15, 2021

Max Heinrichs, Superintendent
USD 410 Durham-Hillsboro-Lehigh
416 S. Date Street
Hillsboro, KS 67063-1698

FINAL AUDITED LEGAL MAX

Dear Mr. Heinrichs,

For the 2020-2021 school year, the legal general fund is **\$5,235,287** and the legal local option budget (LOB) is **\$1,715,210**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 410 Durham-Hillsboro-Lehigh

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
569.5	581.0	558.6	581.0	5.5		586.5	226.9	1.7	26.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
62.0	0.0	0.0	38.1	0.0	0.0	188.3	1.0	1,130.5	70,032
<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
5,235,287	5,290,102	5,235,287	0	5,235,287	5,197,607	33.00%	1,715,210	1,740,258	1,715,210

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

Amanda Lowrance, Superintendent
USD 411 Goessel
100 Main St
Goessel, KS 67053

FINAL AUDITED LEGAL MAX

Dear Ms. Lowrance,

For the 2020-2021 school year, the legal general fund is **\$2,740,486** and the legal local option budget (LOB) is **\$910,894**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 411 Goessel

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
289.6	301.5	283.3	301.5	4.5		306.0	147.5	0.6	7.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
19.4	0.0	0.0	25.6	0.0	0.0	93.0	0.0	599.8	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
2,740,486	2,873,444	2,740,486	0	2,740,486	2,760,284	33.00%	910,894	954,930	910,894

Column Notes

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



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

June 15, 2021

Jim Howard, Superintendent
USD 412 Hoxie Community Schools
Box 348
Hoxie, KS 67740-0348

FINAL AUDITED LEGAL MAX

Dear Mr. Howard,

For the 2020-2021 school year, the legal general fund is **\$3,500,311** and the legal local option budget (LOB) is **\$1,062,783**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 412 Hoxie 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
400.5	403.3	408.4	408.4	0.0		408.4	182.7	0.0	11.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
49.4	0.0	0.0	35.7	0.0	0.0	78.4	0.0	766.1	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
3,500,311	3,524,984	3,500,311	0	3,500,311	3,542,610	30.00%	1,062,783	1,065,386	1,062,783

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

Kellen Adams, Superintendent
USD 413 Chanute Public Schools
321 E Main
Chanute, KS 66720-1822

FINAL AUDITED LEGAL MAX

Dear Dr. Adams,

For the 2020-2021 school year, the legal general fund is **\$14,040,323** and the legal local option budget (LOB) is **\$4,631,204**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 413 Chanute Public Schools

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,812.0	1,822.5	1,804.1	1,822.5	12.0		1,834.5	64.3	6.8	44.7
<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
403.7	81.9	0.0	97.6	0.0	0.0	516.4	0.0	3,049.9	105,330
<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
14,040,323	14,145,900	14,040,323	0	14,040,323	14,033,952	33.00%	4,631,204	4,690,053	4,631,204

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

Lonnie Moser, Superintendent
USD 415 Hiawatha
P.O. Box 398
Hiawatha, KS 66434-0398

FINAL AUDITED LEGAL MAX

Dear Mr. Moser,

For the 2020-2021 school year, the legal general fund is **\$7,811,297** and the legal local option budget (LOB) is **\$2,357,141**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 415 Hiawatha

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
912.0	950.7	958.8	958.8	4.5		963.3	249.3	1.9	16.5
<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
175.7	8.9	0.0	64.1	0.0	0.0	227.3	1.0	1,708.0	7,445
<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
7,811,297	8,045,635	7,811,297	0	7,811,297	7,857,136	30.00%	2,357,141	2,425,898	2,357,141

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 Biermann, Superintendent
USD 416 Louisburg
Box 550
Louisburg, KS 66053-0550

FINAL AUDITED LEGAL MAX

Dear Dr. Biermann,

For the 2020-2021 school year, the legal general fund is **\$11,271,575** and the legal local option budget (LOB) is **\$3,638,278**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 416 Louisburg

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
1,688.5	1,681.8	1,701.4	1,701.4	5.0		1,706.4	59.8	3.1	28.8
<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
84.7	0.0	0.0	116.3	0.0	68.7	327.6	0.0	2,395.4	417,770
<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
11,362,353	11,976,851	11,362,353	-90,778	11,271,575	11,025,085	33.00%	3,638,278	3,892,374	3,638,278

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

Aron Dody, Superintendent
USD 417 Morris County
17 South Wood Street
Council Grove, KS 66846

FINAL AUDITED LEGAL MAX

Dear Mr. Dody,

For the 2020-2021 school year, the legal general fund is **\$6,816,034** and the legal local option budget (LOB) is **\$2,264,242**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 417 Morris 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
744.5	770.2	785.4	785.4	8.0		793.4	251.2	2.0	13.8
<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
140.4	8.0	0.0	73.6	0.0	0.0	208.4	1.0	1,491.8	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
6,816,034	7,051,436	6,816,034	0	6,816,034	6,861,339	33.00%	2,264,242	2,278,348	2,264,242

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

Shiloh Vincent, Superintendent
USD 418 McPherson
514 North Main Street
McPherson, KS 67460

FINAL AUDITED LEGAL MAX

Dear Dr. Vincent,

For the 2020-2021 school year, the legal general fund is **\$16,429,667** and the legal local option budget (LOB) is **\$5,459,603**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 418 McPherson

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
2,360.6	2,354.6	2,374.2	2,374.2	24.5		2,398.7	84.1	12.8	51.3
<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
340.7	15.6	0.0	34.0	0.0	0.0	658.7	0.0	3,595.9	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
16,429,667	17,411,252	16,429,667	0	16,429,667	16,544,251	33.00%	5,459,603	5,753,433	5,459,603

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

William Anderson, Superintendent
USD 419 Canton-Galva
P.O. Box 317
Canton, KS 67428-0317

FINAL AUDITED LEGAL MAX

Dear Dr. Anderson,

For the 2020-2021 school year, the legal general fund is **\$3,009,563** and the legal local option budget (LOB) is **\$1,020,509**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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 419 Canton-Galva

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
333.9	319.9	328.5	328.5	5.0		333.5	157.7	0.2	5.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
38.7	0.0	0.0	42.4	0.0	0.0	94.2	0.0	671.9	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
3,069,911	3,217,464	3,069,911	-60,348	3,009,563	3,092,452	33.00%	1,020,509	1,067,810	1,020,509

Column Notes

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



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

June 15, 2021

Troy Hutton, Superintendent
USD 420 Osage City
520 Main Street
Osage City, KS 66523-1357

FINAL AUDITED LEGAL MAX

Dear Mr. Hutton,

For the 2020-2021 school year, the legal general fund is **\$5,780,259** and the legal local option budget (LOB) is **\$1,739,238**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 420 Osage 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
663.8	673.5	680.7	680.7	5.0		685.7	242.2	0.0	10.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
107.0	1.7	0.0	19.9	0.0	0.0	193.3	0.0	1,259.8	26,360
<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
5,782,386	5,833,410	5,782,386	-2,127	5,780,259	5,797,459	30.00%	1,739,238	1,757,917	1,739,238

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 Marcotte, Superintendent
USD 421 Lyndon
PO Box 488
Lyndon, KS 66451-0488

FINAL AUDITED LEGAL MAX

Dear Mr. Marcotte,

For the 2020-2021 school year, the legal general fund is **\$3,739,661** and the legal local option budget (LOB) is **\$1,131,437**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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 421 Lyndon

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
430.0	418.0	417.5	418.0	3.5		421.5	186.7	0.0	10.3
<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
44.0	0.0	0.0	35.2	0.0	0.0	121.8	0.0	819.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,744,296	3,938,043	3,744,296	-4,635	3,739,661	3,771,457	30.00%	1,131,437	1,188,017	1,131,437

Column Notes

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

Staci Derstein, Superintendent
USD 422 Kiowa County
710 S. Main Street
Greensburg, KS 67054

FINAL AUDITED LEGAL MAX

Dear Mrs. Derstein,

For the 2020-2021 school year, the legal general fund is **\$3,074,102** and the legal local option budget (LOB) is **\$739,115**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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 422 Kiowa 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
239.0	252.0	231.2	252.0	4.5		256.5	153.8	0.0	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
26.6	0.0	0.0	29.5	0.0	0.0	65.6	0.0	535.2	628,773
<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
3,074,102	3,226,618	3,074,102	0	3,074,102	2,463,716	30.00%	739,115	770,614	739,115

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

George Leary, Superintendent
USD 423 Moundridge
Box K
Moundridge, KS 67107-0588

FINAL AUDITED LEGAL MAX

Dear Mr. Leary,

For the 2020-2021 school year, the legal general fund is **\$3,566,105** and the legal local option budget (LOB) is **\$1,185,331**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 423 Moundridge

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
396.7	394.1	401.0	401.0	4.5		405.5	181.8	0.7	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
43.6	0.0	0.0	23.9	0.0	0.0	113.7	0.0	780.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,566,105	3,777,192	3,566,105	0	3,566,105	3,591,911	33.00%	1,185,331	1,255,352	1,185,331

Column Notes

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



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

June 15, 2021

Steve Joonas, Interim Superintendent
USD 426 Pike Valley
Box 291
Scandia, KS 66966

FINAL AUDITED LEGAL MAX

Dear Mr. Joonas,

For the 2020-2021 school year, the legal general fund is **\$2,057,421** and the legal local option budget (LOB) is **\$652,671**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 426 Pike 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
204.5	200.0	200.0	200.0	2.0		202.0	150.3	0.2	5.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
26.6	0.0	0.0	24.5	0.0	0.0	41.4	0.0	450.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,057,421	2,119,102	2,057,421	0	2,057,421	2,175,569	30.00%	652,671	665,527	652,671

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

Khris Thexton, Superintendent
USD 428 Great Bend
201 S. Patton Road
Great Bend, KS 67530-4613

FINAL AUDITED LEGAL MAX

Dear Mr. Thexton,

For the 2020-2021 school year, the legal general fund is **\$20,763,410** and the legal local option budget (LOB) is **\$6,314,657**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 428 Great Bend

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
2,836.8	2,802.5	2,832.4	2,832.4	18.0		2,850.4	99.9	100.8	51.0
<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
732.3	158.9	0.0	44.3	0.0	0.0	534.8	0.0	4,572.4	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
20,891,296	21,609,999	20,891,296	-127,886	20,763,410	21,048,857	30.00%	6,314,657	6,531,851	6,314,657

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

Patrick McKernan, Superintendent
USD 429 Troy Public Schools
230 W Poplar
Troy, KS 66087

FINAL AUDITED LEGAL MAX

Dear Mr. McKernan,

For the 2020-2021 school year, the legal general fund is **\$2,964,367** and the legal local option budget (LOB) is **\$895,877**. 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 429 Troy 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
336.0	349.0	337.4	349.0	0.0		349.0	163.2	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
28.1	0.0	0.0	19.4	0.0	0.0	81.8	0.0	648.8	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
2,964,367	3,067,627	2,964,367	0	2,964,367	2,986,256	30.00%	895,877	927,029	895,877

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

Jason Cline, Superintendent
USD 430 South Brown County
522 Central Ave
Horton, KS 66439-1696

FINAL AUDITED LEGAL MAX

Dear Mr. Cline,

For the 2020-2021 school year, the legal general fund is **\$4,981,581** and the legal local option budget (LOB) is **\$1,565,301**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 430 South Brown 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
564.5	513.4	515.0	515.0	1.0		516.0	212.0	1.9	13.0
<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
121.5	26.4	0.0	61.3	0.0	0.0	138.2	0.0	1,090.3	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
4,981,581	5,222,824	4,981,581	0	4,981,581	5,217,670	30.00%	1,565,301	1,617,556	1,565,301

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

Patrick Crowdis, Superintendent
USD 431 Hoisington
165 West Third St.
Hoisington, KS 67544-1894

FINAL AUDITED LEGAL MAX

Dear Mr. Crowdis,

For the 2020-2021 school year, the legal general fund is **\$6,278,263** and the legal local option budget (LOB) is **\$1,897,350**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 431 Hoisington

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
703.2	708.9	729.5	729.5	9.5		739.0	247.6	0.0	27.9
<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
137.0	13.1	0.0	25.6	0.0	0.0	183.9	0.0	1,374.1	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
6,278,263	6,418,531	6,278,263	0	6,278,263	6,324,501	30.00%	1,897,350	1,939,946	1,897,350

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

Kent Michel, Superintendent
USD 432 Victoria
1105 10th St
Victoria, KS 67671

FINAL AUDITED LEGAL MAX

Dear Mr. Michel,

For the 2020-2021 school year, the legal general fund is **\$2,470,553** and the legal local option budget (LOB) is **\$838,679**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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 432 Victoria

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
287.0	287.5	282.0	287.5	0.0		287.5	148.7	0.0	11.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
24.2	0.0	0.0	20.7	0.0	0.0	59.5	0.0	552.0	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
2,522,088	2,566,407	2,522,088	-51,535	2,470,553	2,541,451	33.00%	838,679	853,256	838,679

Column Notes

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



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

June 15, 2021

Jim Lentz, Superintendent
USD 434 Santa Fe Trail
104 S Burlingame Ave
Scranton, KS 66537

FINAL AUDITED LEGAL MAX

Dear Mr. Lentz,

For the 2020-2021 school year, the legal general fund is **\$8,539,625** and the legal local option budget (LOB) is **\$2,833,343**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 434 Santa Fe Trail

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
985.1	989.4	992.5	992.5	10.5		1,003.0	246.1	0.2	5.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
164.1	3.6	0.0	130.8	0.0	0.0	312.9	0.0	1,865.9	20,709
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
8,546,006	8,732,142	8,546,006	-6,381	8,539,625	8,585,887	33.00%	2,833,343	2,892,834	2,833,343

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 Brown, Superintendent
USD 435 Abilene
Box 639
Abilene, KS 67410-0639

FINAL AUDITED LEGAL MAX

Dear Mr. Brown,

For the 2020-2021 school year, the legal general fund is **\$10,705,289** and the legal local option budget (LOB) is **\$3,197,639**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 435 Abilene

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
1,504.2	1,481.9	1,417.3	1,481.9	6.0		1,487.9	119.9	5.9	45.0
<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
248.8	11.4	0.0	46.5	0.0	0.0	350.7	0.0	2,316.1	123,028
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
10,705,289	10,852,512	10,705,289	0	10,705,289	10,658,796	30.00%	3,197,639	3,242,203	3,197,639

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

Blake Vargas, Superintendent
USD 436 Caney Valley
700 E. Bullpup Blvd.
Caney, KS 67333-2542

FINAL AUDITED LEGAL MAX

Dear Mr. Vargas,

For the 2020-2021 school year, the legal general fund is **\$6,059,611** and the legal local option budget (LOB) is **\$1,842,835**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 436 Caney 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
768.5	741.5	758.7	758.7	10.5		769.2	249.8	1.5	17.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
113.3	0.4	0.0	63.5	0.0	0.0	118.8	0.0	1,334.1	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
6,095,503	6,458,713	6,095,503	-35,892	6,059,611	6,142,783	30.00%	1,842,835	1,950,860	1,842,835

Column Notes

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



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

June 15, 2021

Scott McWilliams, Superintendent
USD 437 Auburn Washburn
5928 SW 53rd Street
Topeka, KS 66610-9451

FINAL AUDITED LEGAL MAX

Dear Dr. McWilliams,

For the 2020-2021 school year, the legal general fund is **\$42,056,105** and the legal local option budget (LOB) is **\$13,671,728**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 437 Auburn Washburn

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,215.3	6,159.4	6,186.4	6,186.4	32.5		6,218.9	217.9	24.8	107.1
<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
647.1	36.7	0.0	394.7	0.0	0.0	1,553.8	0.0	9,201.0	16,736
<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
42,056,105	42,440,559	42,056,105	0	42,056,105	42,337,388	33.00%	13,971,338	13,671,728	13,671,728

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

Becca Flowers, Superintendent
USD 438 Skyline Schools
20269 W. Hwy 54
Pratt, KS 67124-8204

FINAL AUDITED LEGAL MAX

Dear Ms. Flowers,

For the 2020-2021 school year, the legal general fund is **\$3,447,767** and the legal local option budget (LOB) is **\$1,076,741**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 438 Skyline 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
393.0	385.5	359.3	385.5	4.0		389.5	176.7	1.3	17.0
<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
32.9	0.0	0.0	43.8	0.0	0.0	93.4	0.0	754.6	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
3,447,767	3,565,191	3,447,767	0	3,447,767	3,473,357	31.00%	1,076,741	1,113,293	1,076,741

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 Roth, Superintendent
USD 439 Sedgwick Public Schools
PO Box K
Sedgwick, KS 67135-1559

FINAL AUDITED LEGAL MAX

Dear Mr. Roth,

For the 2020-2021 school year, the legal general fund is **\$3,871,314** and the legal local option budget (LOB) is **\$1,170,097**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 439 Sedgwick 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
475.5	457.5	449.5	457.5	7.0		464.5	198.9	0.0	14.7
<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
56.1	0.0	0.0	13.2	0.0	0.0	99.9	0.0	847.3	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
3,871,314	4,062,755	3,871,314	0	3,871,314	3,900,324	30.00%	1,170,097	1,227,834	1,170,097

Column Notes

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

Ron Barry, Superintendent
USD 440 Halstead
521 W 6th Street
Halstead, KS 67056-2197

FINAL AUDITED LEGAL MAX

Dear Dr. Barry,

For the 2020-2021 school year, the legal general fund is **\$6,241,762** and the legal local option budget (LOB) is **\$1,913,156**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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 440 Halstead

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
758.5	774.5	774.6	774.6	11.5		786.1	250.8	3.0	29.6
<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
103.6	0.0	0.0	68.1	0.0	0.0	140.6	0.0	1,381.8	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
6,313,444	6,415,333	6,313,444	-71,682	6,241,762	6,377,185	30.00%	1,913,156	1,943,706	1,913,156

Column Notes

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



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

June 15, 2021

Fred Dierksen, Superintendent
USD 443 Dodge City
Box 460
Dodge City, KS 67801-0460

FINAL AUDITED LEGAL MAX

Dear Dr. Dierksen,

For the 2020-2021 school year, the legal general fund is **\$57,158,527** and the legal local option budget (LOB) is **\$19,137,500**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 443 Dodge 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
6,702.4	6,669.0	6,812.7	6,812.7	113.5		6,926.2	242.7	857.9	159.9
<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
2,224.9	482.7	0.0	434.5	0.0	0.0	1,267.1	0.0	12,595.9	87,814
<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
57,638,481	58,545,512	57,638,481	-479,954	57,158,527	57,992,425	33.00%	19,137,500	19,439,793	19,137,500

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

Brent Garrison, Superintendent
USD 444 Little River
Box 218
Little River, KS 67457-0218

FINAL AUDITED LEGAL MAX

Dear Mr. Garrison,

For the 2020-2021 school year, the legal general fund is **\$2,649,696** and the legal local option budget (LOB) is **\$816,210**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 444 Little River

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
284.5	288.0	285.0	288.0	4.0		292.0	147.6	0.2	8.8
<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
25.2	0.0	0.0	41.1	0.0	0.0	73.1	0.0	588.0	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
2,686,572	2,700,279	2,686,572	-36,876	2,649,696	2,720,699	30.00%	816,210	817,730	816,210

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 Correll, Superintendent
USD 445 Coffeyville
615 Ellis
Coffeyville, KS 67337-3427

FINAL AUDITED LEGAL MAX

Dear Dr. Correll,

For the 2020-2021 school year, the legal general fund is **\$13,463,281** and the legal local option budget (LOB) is **\$4,056,345**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 445 Coffeyville

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
1,705.9	1,705.9	1,696.3	1,705.9	27.5		1,733.4	60.7	42.2	26.8
<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
546.4	118.5	0.0	70.2	0.0	0.0	328.5	0.0	2,926.7	91,189
<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
13,463,281	14,023,366	13,463,281	0	13,463,281	13,521,150	30.00%	4,056,345	4,100,000	4,056,345

Column Notes

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

Rusty Arnold, Superintendent
USD 446 Independence
P O Drawer 487
Independence, KS 67301-0487

FINAL AUDITED LEGAL MAX

Dear Mr. Arnold,

For the 2020-2021 school year, the legal general fund is **\$14,419,307** and the legal local option budget (LOB) is **\$4,358,501**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 446 Independence

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
1,979.6	1,957.5	1,965.2	1,965.2	15.5		1,980.7	69.4	9.1	31.6
<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
514.5	111.6	0.0	84.6	0.0	0.0	354.4	0.0	3,155.9	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
14,419,307	14,957,992	14,419,307	0	14,419,307	14,528,338	30.00%	4,358,501	4,520,632	4,358,501

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

Shellaine Kiblinger, Superintendent
USD 447 Cherryvale
618 East 4th Street
Cherryvale, KS 67335-2306

FINAL AUDITED LEGAL MAX

Dear Dr. Kiblinger,

For the 2020-2021 school year, the legal general fund is **\$6,711,861** and the legal local option budget (LOB) is **\$2,029,197**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 447 Cherryvale

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
791.5	776.5	747.5	776.5	7.0		783.5	250.7	0.0	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
199.9	43.4	0.0	30.6	0.0	0.0	133.4	0.0	1,469.0	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
6,711,861	6,821,974	6,711,861	0	6,711,861	6,763,991	30.00%	2,029,197	2,062,264	2,029,197

Column Notes

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



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

June 15, 2021

Scott Friesen, Superintendent
USD 448 Inman
Box 129
Inman, KS 67546

FINAL AUDITED LEGAL MAX

Dear Dr. Friesen,

For the 2020-2021 school year, the legal general fund is **\$3,454,681** and the legal local option budget (LOB) is **\$1,162,892**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 448 Inman

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
414.5	387.5	390.0	390.0	3.0		393.0	177.9	0.0	12.2
<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	27.2	0.0	0.0	122.1	0.0	765.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
3,498,940	3,794,555	3,498,940	-44,259	3,454,681	3,523,914	33.00%	1,162,892	1,261,089	1,162,892

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

Tim Beying, Superintendent
USD 449 Easton
32502 Easton Rd.
Easton, KS 66020

FINAL AUDITED LEGAL MAX

Dear Mr. Beying,

For the 2020-2021 school year, the legal general fund is **\$5,526,206** and the legal local option budget (LOB) is **\$1,668,356**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 449 Easton

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
624.3	651.3	628.8	651.3	0.0		651.3	237.6	0.2	17.2
<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
40.7	0.0	0.0	64.1	0.0	0.0	197.4	1.0	1,209.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
5,526,206	5,819,535	5,526,206	0	5,526,206	5,561,188	30.00%	1,668,356	1,756,725	1,668,356

Column Notes

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



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

June 15, 2021

Matt Hirsch, Superintendent
USD 450 Shawnee Heights
4401 SE Shawnee Heights Rd
Tecumseh, KS 66542-9799

FINAL AUDITED LEGAL MAX

Dear Mr. Hirsch,

For the 2020-2021 school year, the legal general fund is **\$24,830,788** and the legal local option budget (LOB) is **\$8,258,249**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 450 Shawnee Heights

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
3,490.7	3,420.5	3,611.5	3,611.5	13.0		3,624.5	127.0	16.7	37.7
<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
461.3	1.5	0.0	341.1	0.0	0.0	828.0	0.0	5,437.8	72,969
<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
24,918,277	25,273,477	24,918,277	-87,489	24,830,788	25,024,998	33.00%	8,258,249	8,278,577	8,258,249

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

Trent Horn, Superintendent
USD 452 Stanton County
P O Box C
Johnson, KS 67855

FINAL AUDITED LEGAL MAX

Dear Mr. Horn,

For the 2020-2021 school year, the legal general fund is **\$4,035,798** and the legal local option budget (LOB) is **\$1,225,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 452 Stanton 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
420.5	430.0	443.5	443.5	9.0		452.5	195.6	28.1	14.3
<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
87.1	7.3	0.0	39.6	0.0	0.0	58.8	0.0	883.3	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
4,035,798	4,274,300	4,035,798	0	4,035,798	4,088,531	30.00%	1,226,559	1,225,000	1,225,000

Column Notes

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



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

June 15, 2021

Mike Roth, Superintendent
USD 453 Leavenworth
200 N 4th
Leavenworth, KS 66048

FINAL AUDITED LEGAL MAX

Dear Dr. Roth,

For the 2020-2021 school year, the legal general fund is **\$26,321,496** and the legal local option budget (LOB) is **\$7,619,031**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 453 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
3,603.9	3,620.7	3,549.7	3,620.7	22.5		3,643.2	127.7	7.8	34.2
<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
676.1	80.6	0.0	80.3	0.0	0.0	868.9	1.0	5,519.8	1,101,530
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
26,321,496	27,209,397	26,321,496	0	26,321,496	25,396,769	30.00%	7,619,031	8,039,185	7,619,031

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

Marcy Cassidy, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Drive, Suite A
Burlingame, KS 66413

FINAL AUDITED LEGAL MAX

Dear Dr. Cassidy,

For the 2020-2021 school year, the legal general fund is **\$2,665,477** and the legal local option budget (LOB) is **\$805,778**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 454 Burlingame Public School

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
285.5	291.0	277.5	291.0	3.0		294.0	147.0	0.2	3.8
<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
39.2	0.0	0.0	14.8	0.0	0.0	81.1	0.0	580.1	15,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
2,665,477	2,727,129	2,665,477	0	2,665,477	2,685,927	30.00%	805,778	816,779	805,778

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

Joe Sample, Superintendent
USD 456 Marais Des Cygnes Valley
Box 158
Melvern, KS 66510

FINAL AUDITED LEGAL MAX

Dear Mr. Sample,

For the 2020-2021 school year, the legal general fund is **\$2,356,654** and the legal local option budget (LOB) is **\$746,356**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 456 Marais Des Cygnes 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
209.5	205.0	217.5	217.5	1.5		219.0	153.1	0.0	5.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
47.9	7.7	0.0	32.5	0.0	0.0	62.7	0.0	528.5	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
2,414,717	2,424,768	2,414,717	-58,063	2,356,654	2,487,854	30.00%	746,356	752,715	746,356

Column Notes

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



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

June 15, 2021

Steve Karlin, Superintendent
USD 457 Garden City
1205 Fleming St.
Garden City, KS 67846-4751

FINAL AUDITED LEGAL MAX

Dear Dr. Karlin,

For the 2020-2021 school year, the legal general fund is **\$54,816,637** and the legal local option budget (LOB) is **\$16,411,634**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 457 Garden 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
7,180.3	7,125.2	6,964.4	7,125.2	89.5		7,214.7	252.8	454.2	111.9
<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
1,773.4	384.7	0.0	434.2	0.0	0.0	1,256.6	0.0	11,882.5	528,685
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
54,819,828	55,841,699	54,819,828	-3,191	54,816,637	54,705,447	30.00%	16,411,634	16,712,297	16,411,634

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 Howard, Superintendent
USD 458 Basehor-Linwood
P O Box 282
Basehor, KS 66007-0282

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

Dear Mr. Howard,

For the 2020-2021 school year, the legal general fund is **\$18,436,681** and the legal local option budget (LOB) is **\$5,501,928**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 458 Basehor-Linwood
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
2,409.3	2,500.0	2,573.9	2,573.9	1.5		2,575.4	90.2	8.9	52.0
<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
106.0	0.0	0.0	163.9	0.0	0.0	627.1	1.0	3,624.5	1,883,785
<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
18,444,126	18,517,962	18,444,126	-7,445	18,436,681	16,672,508	33.00%	5,501,928	5,622,932	5,501,928

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

Kelly Lampe, Superintendent
USD 459 Bucklin
Box 8
Bucklin, KS 67834-0008

FINAL AUDITED LEGAL MAX

Dear Mr. Lampe,

For the 2020-2021 school year, the legal general fund is **\$2,394,156** and the legal local option budget (LOB) is **\$726,110**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 459 Bucklin

2020-2021 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	Adjusted Enrollment	Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
229.9	232.0	234.0	234.0	3.0		237.0	154.3	2.4	5.5
<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
51.8	7.5	0.0	23.8	0.0	0.0	41.7	0.0	524.0	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
2,394,156	2,492,846	2,394,156	0	2,394,156	2,420,365	30.00%	726,110	731,250	726,110

Column Notes

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



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

June 15, 2021

Ben Proctor, Superintendent
USD 460 Hesston
PO Box 2000
Hesston, KS 67062-2000

FINAL AUDITED LEGAL MAX

Dear Mr. Proctor,

For the 2020-2021 school year, the legal general fund is **\$6,170,891** and the legal local option budget (LOB) is **\$2,051,194**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 460 Hesston

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
808.1	837.6	856.1	856.1	0.0		856.1	252.8	3.4	16.5
<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
62.4	0.0	0.0	18.2	0.0	0.0	139.2	2.0	1,350.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
6,170,891	6,281,004	6,170,891	0	6,170,891	6,215,738	33.00%	2,051,194	2,089,210	2,051,194

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

Juanita Erickson, Superintendent
USD 461 Neodesha
PO BX 88
Neodesha, KS 66757-0088

FINAL AUDITED LEGAL MAX

Dear Ms. Erickson,

For the 2020-2021 school year, the legal general fund is **\$5,958,433** and the legal local option budget (LOB) is **\$1,992,083**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 461 Neodesha

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
671.0	689.0	675.0	689.0	13.0		702.0	244.0	0.9	12.6
<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
167.5	33.9	0.0	21.2	0.0	0.0	122.0	0.0	1,304.1	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
5,958,433	6,110,124	5,958,433	0	5,958,433	6,036,614	33.00%	1,992,083	2,031,626	1,992,083

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 Shaffer, Superintendent
USD 462 Central
P O Box 128
Burden, KS 67019-0128

FINAL AUDITED LEGAL MAX

Dear Mr. Schaffer,

For the 2020-2021 school year, the legal general fund is **\$2,990,867** and the legal local option budget (LOB) is **\$904,074**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 462 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
305.5	299.6	305.5	305.5	3.5		309.0	148.7	0.0	8.7
<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
65.3	10.8	0.0	36.7	0.0	0.0	75.4	0.0	654.6	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
2,990,867	3,084,718	2,990,867	0	2,990,867	3,013,581	30.00%	904,074	930,269	904,074

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

Dale Adams, Superintendent
USD 463 Udall
303 S Seymour
Udall, KS 67146

FINAL AUDITED LEGAL MAX

Dear Mr. Adams,

For the 2020-2021 school year, the legal general fund is **\$3,059,593** and the legal local option budget (LOB) is **\$933,623**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 463 Udall

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
316.0	320.0	335.0	335.0	2.0		337.0	158.9	0.0	8.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.7	2.2	0.0	29.6	0.0	0.0	84.3	0.0	676.1	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
3,089,101	3,137,532	3,089,101	-29,508	3,059,593	3,112,075	30.00%	933,623	948,206	933,623

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

Loren Feldkamp, Superintendent
USD 464 Tonganoxie
330 E Hwy 24/40
Tonganoxie, KS 66086-0199

FINAL AUDITED LEGAL MAX

Dear Mr. Feldkamp,

For the 2020-2021 school year, the legal general fund is **\$12,538,707** and the legal local option budget (LOB) is **\$3,787,330**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 464 Tonganoxie

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
1,967.8	1,934.5	1,924.0	1,934.5	5.0		1,939.5	68.0	6.7	27.2
<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
145.2	0.0	0.0	127.7	0.0	0.0	429.0	1.0	2,744.3	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
12,538,707	12,886,865	12,538,707	0	12,538,707	12,624,433	30.00%	3,787,330	3,893,793	3,787,330

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

Nathan Reed, Superintendent
USD 465 Winfield
1407 Wheat Rd.
Winfield, KS 67156-3691

FINAL AUDITED LEGAL MAX

Dear Dr. Reed,

For the 2020-2021 school year, the legal general fund is **\$15,836,959** and the legal local option budget (LOB) is **\$5,291,487**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 465 Winfield

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
2,133.5	2,149.9	2,135.4	2,149.9	18.5		2,168.4	76.0	17.8	50.2
<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
435.6	44.9	0.0	114.1	0.0	0.0	577.7	0.0	3,484.7	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
15,921,594	16,633,901	15,921,594	-84,635	15,836,959	16,034,809	33.00%	5,291,487	5,527,640	5,291,487

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 Rumford, Superintendent
USD 466 Scott County
704 S. College
Scott City, KS 67871

FINAL AUDITED LEGAL MAX

Dear Mr. Rumford,

For the 2020-2021 school year, the legal general fund is **\$7,460,827** and the legal local option budget (LOB) is **\$2,246,150**. 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

USD 466 Scott 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
961.5	970.5	973.2	973.2	6.0		979.2	248.2	29.6	18.4
<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
167.9	4.8	0.0	49.2	0.0	0.0	128.6	0.0	1,625.9	32,090
<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
7,460,827	7,555,497	7,460,827	0	7,460,827	7,487,167	30.00%	2,246,150	2,272,580	2,246,150

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

Lori Maxwell, Superintendent
USD 467 Leoti
Box 967
Leoti, KS 67861-0967

FINAL AUDITED LEGAL MAX

Dear Ms. Maxwell,

For the 2020-2021 school year, the legal general fund is **\$3,430,309** and the legal local option budget (LOB) is **\$1,149,306**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 467 Leoti

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
387.5	385.6	383.8	385.6	4.5		390.1	176.9	19.3	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
70.2	2.4	0.0	31.2	0.0	0.0	53.5	1.0	751.9	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
3,435,431	3,460,561	3,435,431	-5,122	3,430,309	3,492,525	33.00%	1,152,533	1,149,306	1,149,306

Column Notes

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



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

June 15, 2021

Jeff Jones, Superintendent
USD 468 Healy Public Schools
5006 N Dodge Rd
Healy, KS 67850

FINAL AUDITED LEGAL MAX

Dear Mr. Jones,

For the 2020-2021 school year, the legal general fund is **\$667,074** and the legal local option budget (LOB) is **\$229,136**. 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 468 Healy 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
57.0	52.0	44.6	52.0	0.0		52.0	52.7	1.7	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
13.6	3.0	0.0	2.7	0.0	0.0	20.3	0.0	146.0	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
667,074	743,376	667,074	0	667,074	694,351	33.00%	229,136	246,978	229,136

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

Dan Wessel, Superintendent
USD 469 Lansing
200 East Mary St
Lansing, KS 66043-1633

FINAL AUDITED LEGAL MAX

Dear Mr. Wessel,

For the 2020-2021 school year, the legal general fund is **\$17,253,915** and the legal local option budget (LOB) is **\$5,733,524**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 469 Lansing

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
2,657.0	2,548.0	2,600.2	2,600.2	6.0		2,606.2	91.3	6.1	43.0
<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
241.5	0.0	0.0	93.8	0.0	0.0	694.4	0.0	3,776.3	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
17,253,915	18,023,791	17,253,915	0	17,253,915	17,374,315	33.00%	5,733,524	5,914,066	5,733,524

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

Ron Ballard, Superintendent
USD 470 Arkansas City
P.O. Box 1028
Arkansas City, KS 67005

FINAL AUDITED LEGAL MAX

Dear Dr. Ballard,

For the 2020-2021 school year, the legal general fund is **\$22,078,322** and the legal local option budget (LOB) is **\$6,672,073**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 470 Arkansas 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
2,789.0	2,781.6	2,776.7	2,781.6	34.5		2,816.1	98.7	89.7	61.7
<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
777.3	168.6	0.0	137.8	0.0	0.0	682.3	0.0	4,832.2	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
22,078,322	22,976,130	22,078,322	0	22,078,322	22,240,242	30.00%	6,672,073	6,942,372	6,672,073

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

KB Criss Jr, Superintendent
USD 471 Dexter
PO Box 97
Dexter, KS 67038-0097

**FINAL AUDITED LEGAL MAX
REPUBLISHED BUDGET**

Dear Mr. Criss Jr,

For the 2020-2021 school year, the legal general fund is **\$2,216,879** and the legal local option budget (LOB) is **\$664,589**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 471 Dexter

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
166.0	189.5	208.4	208.4	0.0		208.4	151.5	0.0	2.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
51.3	6.5	0.0	13.9	0.0	0.0	50.7	0.0	485.2	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
2,216,879	2,255,258	2,216,879	0	2,216,879	2,233,658	30.00%	670,097	664,589	664,589

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

Jerry Hodson, Superintendent
USD 473 Chapman
PO Box 249
Chapman, KS 67431-0249

FINAL AUDITED LEGAL MAX

Dear Mr. Hodson,

For the 2020-2021 school year, the legal general fund is **\$8,506,409** and the legal local option budget (LOB) is **\$2,561,672**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 473 Chapman

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
1,056.5	1,055.0	1,079.5	1,079.5	0.0		1,079.5	236.8	0.4	18.2
<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
147.6	4.7	0.0	109.6	0.0	0.0	258.4	0.0	1,855.2	30,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
8,506,409	8,846,929	8,506,409	0	8,506,409	8,538,905	30.00%	2,561,672	2,671,695	2,561,672

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 Clodfelter, Superintendent
USD 474 Haviland
PO Box 243
Haviland, KS 67059-0243

FINAL AUDITED LEGAL MAX

Dear Mr. Clodfelter,

For the 2020-2021 school year, the legal general fund is **\$1,354,252** and the legal local option budget (LOB) is **\$416,289**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 474 Haviland

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
106.5	108.5	118.3	118.3	0.0		118.3	114.3	0.0	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
16.0	0.0	0.0	15.8	0.0	0.0	30.8	0.0	296.4	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
1,354,252	1,411,821	1,354,252	0	1,354,252	1,387,630	30.00%	416,289	427,210	416,289

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

Reginald Eggleston, Superintendent
USD 475 Geary County Schools
P.O. Box 370
Junction City, KS 66441-0370

FINAL AUDITED LEGAL MAX

Dear Dr. Eggleston,

For the 2020-2021 school year, the legal general fund is **\$51,527,358** and the legal local option budget (LOB) is **\$15,558,485**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 475 Geary 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
7,639.1	7,304.3	7,364.1	7,364.1	86.5		7,450.6	261.1	109.0	62.1
<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
1,219.7	99.4	0.0	287.5	0.0	0.0	1,780.4	1.0	11,270.8	44,190
<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
51,540,475	53,060,559	51,540,475	-13,117	51,527,358	51,861,617	30.00%	15,558,485	15,991,306	15,558,485

Column Notes

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



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

June 15, 2021

Jay Zehr, Superintendent
USD 476 Copeland
Box 156
Copeland, KS 67837

FINAL AUDITED LEGAL MAX

Dear Mr. Zehr,

For the 2020-2021 school year, the legal general fund is **\$1,249,298** and the legal local option budget (LOB) is **\$378,042**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 476 Copeland

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
91.0	99.0	101.5	101.5	1.5		103.0	103.7	10.3	2.6
<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
15.5	0.1	0.0	16.1	0.0	0.0	16.2	0.0	267.5	27,090
<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
1,249,298	1,384,809	1,249,298	0	1,249,298	1,260,140	30.00%	378,042	404,933	378,042

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

Randy Rockhold, Superintendent
USD 477 Ingalls
PO Box 99
Ingalls, KS 67853-0099

FINAL AUDITED LEGAL MAX

Dear Mr. Rockhold,

For the 2020-2021 school year, the legal general fund is **\$2,158,853** and the legal local option budget (LOB) is **\$727,520**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 477 Ingalls

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
234.0	217.0	223.0	223.0	1.5		224.5	153.6	4.4	3.6
<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
26.6	0.0	0.0	20.6	0.0	0.0	39.2	0.0	472.5	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
2,158,853	2,290,440	2,158,853	0	2,158,853	2,204,605	33.00%	727,520	764,319	727,520

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

Shane Walter, Superintendent
USD 479 Crest
P.O. Box 305
Colony, KS 66015

FINAL AUDITED LEGAL MAX

Dear Mr. Walter,

For the 2020-2021 school year, the legal general fund is **\$2,440,760** and the legal local option budget (LOB) is **\$495,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 479 Crest

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
219.0	210.7	227.1	227.1	1.5		228.6	154.0	0.0	10.4
<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
40.2	1.5	0.0	23.5	0.0	0.0	76.0	0.0	534.2	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
2,440,760	2,644,537	2,440,760	0	2,440,760	2,458,784	30.00%	737,635	495,000	495,000

Column Notes

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



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

June 15, 2021

Renae Hickert, Superintendent
USD 480 Liberal
Box 949
Liberal, KS 67905-0949

FINAL AUDITED LEGAL MAX

Dear Mrs. Hickert,

For the 2020-2021 school year, the legal general fund is **\$35,973,108** and the legal local option budget (LOB) is **\$10,877,378**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 480 Liberal

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
4,756.0	4,666.0	4,558.3	4,666.0	50.5		4,716.5	165.3	468.1	45.7
<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
1,521.7	330.2	0.0	53.4	0.0	0.0	572.4	0.0	7,873.3	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
35,973,108	36,211,153	35,973,108	0	35,973,108	36,257,925	30.00%	10,877,378	10,900,000	10,877,378

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

Ronald Meitler, Superintendent
USD 481 Rural Vista
Box 98
White City, KS 66872-0098

FINAL AUDITED LEGAL MAX

Dear Mr. Meitler,

For the 2020-2021 school year, the legal general fund is **\$2,566,864** and the legal local option budget (LOB) is **\$899,045**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 481 Rural Vista

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
251.0	258.0	257.0	258.0	3.5		261.5	153.3	0.0	7.4
<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
44.5	1.5	0.0	36.0	0.0	0.0	57.6	0.0	561.8	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
2,566,864	2,744,598	2,566,864	0	2,566,864	2,724,378	33.00%	899,045	939,342	899,045

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

Kelly Arnberger, Superintendent
USD 482 Dighton
Box 878
Dighton, KS 67839-0878

FINAL AUDITED LEGAL MAX

Dear Dr. Arnberger,

For the 2020-2021 school year, the legal general fund is **\$2,300,492** and the legal local option budget (LOB) is **\$630,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 482 Dighton

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	234.5	229.5	234.5	3.0		237.5	154.3	3.0	10.2
<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
39.7	0.9	0.0	16.3	0.0	0.0	41.6	0.0	503.5	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
2,300,492	2,389,587	2,300,492	0	2,300,492	2,333,713	30.00%	700,114	630,000	630,000

Column Notes

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



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

June 15, 2021

Dan Frisby, Superintendent
USD 483 Kismet-Plains
P.O. Box 760
Plains, KS 67869-0760

FINAL AUDITED LEGAL MAX

Dear Mr. Frisby,

For the 2020-2021 school year, the legal general fund is **\$6,536,543** and the legal local option budget (LOB) is **\$1,500,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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

Veryl D. Peter, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 15, 2021

FINAL AUDITED LEGAL MAX

USD 483 Kismet-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
618.5	607.0	610.0	610.0	5.5		615.5	232.0	129.8	2.8
<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
160.2	34.8	0.0	136.1	0.0	0.0	121.4	0.0	1,432.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2020-2021 Adj. Legal General Fund Budget	2020-2021 LOB Base General Fund	2020-2021 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2020-2021 Legal Max LOB Budget
6,545,549	6,896,449	6,545,549	-9,006	6,536,543	6,641,855	30.00%	1,992,557	1,500,000	1,500,000

Column Notes

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



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

June 15, 2021

Brian Smith, Superintendent
USD 484 Fredonia
PO Box 539
Fredonia, KS 66736-0539

FINAL AUDITED LEGAL MAX

Dear Mr. Smith,

For the 2020-2021 school year, the legal general fund is **\$5,772,429** and the legal local option budget (LOB) is **\$1,782,127**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 484 Fredonia

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
686.5	697.5	666.5	697.5	4.5		702.0	244.0	0.0	19.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
118.1	8.2	0.0	54.2	0.0	0.0	116.7	0.0	1,262.9	6,848
<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
5,777,038	6,212,333	5,777,038	-4,609	5,772,429	5,940,422	30.00%	1,782,127	1,875,302	1,782,127

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

Donalyn Biehler, Superintendent
USD 487 Herington
19 North Broadway
Herington, KS 67449-2430

FINAL AUDITED LEGAL MAX

Dear Mrs. Biehler,

For the 2020-2021 school year, the legal general fund is **\$4,134,205** and the legal local option budget (LOB) is **\$1,236,367**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 487 Herington

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
463.5	429.5	393.5	429.5	9.0		438.5	191.7	0.0	14.0
<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
111.8	24.3	0.0	13.4	0.0	0.0	96.8	0.0	890.5	65,510
<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
4,134,205	4,174,027	4,134,205	0	4,134,205	4,121,224	30.00%	1,236,367	1,245,978	1,236,367

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

Ron Wilson, Superintendent
USD 489 Hays
323 W. 12th St.
Hays, KS 67601-3893

FINAL AUDITED LEGAL MAX

Dear Mr. Wilson,

For the 2020-2021 school year, the legal general fund is **\$21,126,417** and the legal local option budget (LOB) is **\$6,347,813**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by 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 489 Hays

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
2,969.6	3,029.3	3,064.8	3,064.8	23.0		3,087.8	108.2	36.1	56.4
<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
466.6	14.9	0.0	140.8	0.0	0.0	661.8	1.0	4,573.6	253,117
<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
21,149,895	21,690,556	21,149,895	-23,478	21,126,417	21,159,378	30.00%	6,347,813	6,491,772	6,347,813

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.

