



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

July 5, 2022

Lee Schmidt, Superintendent
USD 223 Barnes
PO Box 188
Barnes, KS 66933-0188

FINAL REVISED AUDITED LEGAL MAX

Dear Mr. Schmidt,

For the 2021-2022 school year, the legal general fund is **\$3,468,322** and the legal local option budget (LOB) is **\$1,075,118**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2022 Legal Max (Final)" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

FINAL REVISED AUDITED LEGAL MAX

USD 223 Barnes

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 10</u> | <u>Col 15</u> | <u>Col 17</u> | |
|--|--|--|--------------------------------|---|--|---|---|-----------------------------------|--------------------------------------|
| 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 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21 | Adjusted Enrollment | Preschool-Aged At-Risk (3yr & 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 | |
| 365.0 | 352.6 | 361.1 | 361.1 | 9.5 | 370.6 | 170.6 | 2.8 | 8.2 | |
| <u>Col 20</u> | <u>Col 23</u> | <u>Col 25</u> | <u>Col 28</u> | <u>Col 29</u> | <u>Col 30</u> | <u>Col 32</u> | <u>Col 33</u> | <u>Col 39</u> | |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Trans- portation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| 47.9 | 0.1 | 0.0 | 36.6 | 0.0 | 0.0 | 100.2 | 0.0 | 737.0 | 0 |
| <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 47</u> | <u>Col 48</u> | <u>Col 49</u> | <u>Col 50</u> | <u>Col 51</u> | <u>Col 52</u> | <u>Col 53</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2021-2022 Adj. Legal General Fund Budget | 2021-2022 LOB Base General Fund | 2021-2022 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2021-2022 Legal Max LOB Budget |
| 3,468,322 | 3,605,267 | 3,468,322 | 0 | 3,468,322 | 3,468,124 | 31.00% | 1,075,118 | 1,117,612 | 1,075,118 |

Column Notes

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).
- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23 - Higher of USD level or School level high density at-risks
- Col 39 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 48 - Adjusted Legal General Fund: Column 43 less Column 47
- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.



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July 6, 2022

Amber Wheeler, Superintendent
USD 258 Humboldt
801 New York
Humboldt, KS 66748-1801

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Dr. Wheeler,

For the 2021-2022 school year, the legal general fund is **\$6,767,328** and the legal local option budget (LOB) is **\$1,809,547**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2020-2021 school year audit completed by KSDE.

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Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

July 6, 2022

FINAL REPUBLISHED AUDITED LEGAL MAX

USD 258 Humboldt

2021-2022 Legal Maximum General Fund and LOB Budget

(Computed using \$4,706 BASE)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 10</u> | <u>Col 15</u> | <u>Col 17</u> | |
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| 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 | FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21 | Adjusted Enrollment | Preschool-Aged At-Risk (3yr & 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 | |
| 584.5 | 581.0 | 545.5 | 581.0 | 5.5 | 586.5 | 226.9 | 0.2 | 23.2 | |
| <u>Col 20</u> | <u>Col 23</u> | <u>Col 25</u> | <u>Col 28</u> | <u>Col 29</u> | <u>Col 30</u> | <u>Col 32</u> | <u>Col 33</u> | <u>Col 39</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 |
| 109.4 | 2.7 | 0.0 | 24.5 | 0.0 | 0.0 | 191.8 | 0.0 | 1,165.2 | 1,288,860 |
| <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 47</u> | <u>Col 48</u> | <u>Col 49</u> | <u>Col 50</u> | <u>Col 51</u> | <u>Col 52</u> | <u>Col 53</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2021-2022 Adj. Legal General Fund Budget | 2021-2022 LOB Base General Fund | 2021-2022 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | 2021-2022 Legal Max LOB Budget |
| 6,772,291 | 6,886,957 | 6,772,291 | -4,963 | 6,767,328 | 5,483,476 | 33.00% | 1,809,547 | 1,812,025 | 1,809,547 |

Column Notes

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
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