



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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Garrison,

For the 2021-2022 school year, the legal general fund is **\$2,703,226** and the legal local option budget (LOB) is **\$852,349**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 444 Little River**

**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	
288.0	285.0	267.5	285.0	6.0	291.0	147.8	0.2	12.3	
<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
22.3	0.0	0.0	36.7	0.0	0.0	68.7	0.0	579.0	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
2,724,774	2,737,951	2,724,774	-21,548	2,703,226	2,749,512	31.00%	852,349	855,266	852,349

**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
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Dr. Correll,

For the 2021-2022 school year, the legal general fund is **\$13,983,694** and the legal local option budget (LOB) is **\$4,204,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL REPUBLISHED AUDITED LEGAL MAX

USD 445 Coffeyville

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	
1,705.9	1,696.3	1,630.0	1,696.3	48.0	1,744.3	61.1	42.0	25.3	
<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
558.1	121.1	0.0	67.8	0.0	0.0	336.9	0.0	2,956.6	69,934
<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
13,983,694	14,340,066	13,983,694	0	13,983,694	13,913,987	31.00%	4,313,336	4,204,000	4,204,000

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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Arnold,

For the 2021-2022 school year, the legal general fund is **\$14,611,487** and the legal local option budget (LOB) is **\$4,516,995**. 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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***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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

A handwritten signature in dark ink, appearing to read "Dale Brungardt". The signature is more stylized and complex than the one above, with many loops and flourishes.

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

USD 446 Independence

**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	
1,957.5	1,965.2	1,877.0	1,965.2	24.5	1,989.7	69.7	9.4	29.0	
<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
464.6	86.2	0.0	86.2	0.0	0.0	361.4	0.0	3,096.2	40,770
<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
14,611,487	15,125,084	14,611,487	0	14,611,487	14,570,951	31.00%	4,516,995	4,688,760	4,516,995

Column Notes

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June 22, 2022

Travis Githens, Superintendent  
USD 447 Cherryvale  
618 East 4th Street  
Cherryvale, KS 67335-2306

FINAL AUDITED LEGAL MAX

Dear Mr. Githens,

For the 2021-2022 school year, the legal general fund is **\$6,526,104** and the legal local option budget (LOB) is **\$2,021,566**. 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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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 447 Cherryvale**

**2021-2022 Legal Maximum General Fund and LOB Budget**

(Computed using \$4,706 BASE)

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776.5	747.5	730.0	747.5	7.5	755.0	248.8	0.0	20.7	
<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>	
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169.9	32.3	0.0	26.7	0.0	0.0	132.3	0.0	1,385.7	5,000
<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>
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6,526,104	6,858,054	6,526,104	0	6,526,104	6,521,181	31.00%	2,021,566	2,125,939	2,021,566

**Column Notes**

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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Friesen,

For the 2021-2022 school year, the legal general fund is **\$3,523,853** and the legal local option budget (LOB) is **\$1,162,923**. 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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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 448 Inman**

**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	
387.5	390.0	390.5	390.5	6.0	396.5	179.0	0.0	14.5	
<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
34.8	0.0	0.0	21.3	0.0	0.0	102.7	0.0	748.8	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
3,523,853	3,807,154	3,523,853	0	3,523,853	3,524,010	33.00%	1,162,923	1,256,310	1,162,923

**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.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Beying,

For the 2021-2022 school year, the legal general fund is **\$5,481,372** and the legal local option budget (LOB) is **\$1,696,246**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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.

*Kansas leads the world in the success of each student.*

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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 449 Easton**

**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	
651.3	628.8	625.0	628.8	9.0	637.8	235.6	0.0	15.0	
<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
36.8	0.0	0.0	62.0	0.0	0.0	175.5	1.0	1,163.7	5,000
<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
5,481,372	5,709,790	5,481,372	0	5,481,372	5,471,762	31.00%	1,696,246	1,768,555	1,696,246

**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).
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- 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
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- 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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June 22, 2022

Tim Hallacy, Superintendent  
USD 450 Shawnee Heights  
4401 SE Shawnee Heights Rd  
Tecumseh, KS 66542-9799

FINAL AUDITED LEGAL MAX

Dear Mr. Hallacy,

For the 2021-2022 school year, the legal general fund is **\$25,485,828** and the legal local option budget (LOB) is **\$8,464,090**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 450 Shawnee Heights**

**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	
3,420.5	3,611.5	3,493.5	3,611.5	20.0	3,631.5	127.2	13.7	47.9	
<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
404.1	0.0	0.0	349.0	0.0	0.0	876.8	1.0	5,451.2	136,617
<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
25,789,964	26,520,837	25,789,964	-304,136	25,485,828	25,648,759	33.00%	8,464,090	8,707,371	8,464,090

**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).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Horn,

For the 2021-2022 school year, the legal general fund is **\$4,050,454** and the legal local option budget (LOB) is **\$1,113,347**. 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.

*Kansas leads the world in the success of each student.*

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".

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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 452 Stanton County**

**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	
430.0	443.5	420.0	443.5	5.0	448.5	194.5	39.0	17.7	
<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
70.7	4.1	0.0	29.1	0.0	0.0	57.1	0.0	860.7	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
4,050,454	4,297,990	4,050,454	0	4,050,454	4,070,977	30.00%	1,221,293	1,113,347	1,113,347

**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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Roth,

For the 2021-2022 school year, the legal general fund is **\$26,317,589** and the legal local option budget (LOB) is **\$8,028,298**. 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 453 Leavenworth**

**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	
3,620.7	3,549.7	3,276.3	3,549.7	40.5	3,590.2	125.8	5.6	39.2	
<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
653.9	59.2	0.0	101.5	0.0	0.0	927.7	0.0	5,503.1	420,000
<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
26,317,589	26,814,988	26,317,589	0	26,317,589	25,897,737	31.00%	8,028,298	8,161,746	8,028,298

**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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- 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
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Cassidy,

For the 2021-2022 school year, the legal general fund is **\$2,673,949** and the legal local option budget (LOB) is **\$832,333**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 454 Burlingame Public School**

**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
291.0	277.5	264.5	277.5	3.5		281.0	150.2	0.2	3.2
<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
43.6	1.4	0.0	8.8	0.0	0.0	79.8	0.0	568.2	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
2,673,949	2,738,762	2,673,949	0	2,673,949	2,684,945	31.00%	832,333	841,795	832,333

**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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- 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
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Sample,

For the 2021-2022 school year, the legal general fund is **\$2,388,984** and the legal local option budget (LOB) is **\$752,707**. 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.

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

USD 456 Marais Des Cygnes Valley

**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	
205.0	217.5	207.0	217.5	1.5	219.0	153.1	0.0	6.3	
<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
37.8	1.1	0.0	26.1	0.0	0.0	64.9	0.0	508.3	6,700
<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
2,398,760	2,512,533	2,398,760	-9,776	2,388,984	2,428,088	31.00%	752,707	791,221	752,707

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).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Karlin,

For the 2021-2022 school year, the legal general fund is **\$54,203,015** and the legal local option budget (LOB) is **\$16,619,901**. 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.

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 457 Garden City**

**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	
7,125.2	6,964.4	6,822.6	6,964.4	114.0	7,078.4	248.0	412.6	148.5	
<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
1,576.9	252.2	0.0	429.2	0.0	0.0	1,246.6	0.0	11,392.4	597,826
<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
54,210,460	55,472,500	54,210,460	-7,445	54,203,015	53,612,583	31.00%	16,619,901	17,015,241	16,619,901

**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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June 22, 2022

Doug Powers, Superintendent  
USD 458 Basehor-Linwood  
2008 N 155th St  
Basehor, KS 66007-0282

FINAL AUDITED LEGAL MAX

Dear Mr. Powers,

For the 2021-2022 school year, the legal general fund is **\$18,407,520** and the legal local option budget (LOB) is **\$5,706,002**. 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  
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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 458 Basehor-Linwood**

**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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2,500.0	2,573.9	2,434.0	2,573.9	6.0	2,579.9	90.4	7.6	52.4	
<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
117.6	0.0	0.0	186.8	0.0	0.0	661.7	1.0	3,697.4	1,029,890
<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>
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18,429,854	18,628,645	18,429,854	-22,334	18,407,520	17,395,453	33.00%	5,740,499	5,706,002	5,706,002

**Column Notes**

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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Lampe,

For the 2021-2022 school year, the legal general fund is **\$2,373,236** and the legal local option budget (LOB) is **\$741,186**. 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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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 459 Bucklin**

**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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232.0	234.0	231.1	234.0	3.5	237.5	154.3	1.1	3.3	
<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
44.5	4.7	0.0	20.6	0.0	0.0	38.3	0.0	504.3	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
2,373,236	2,466,415	2,373,236	0	2,373,236	2,390,923	31.00%	741,186	764,643	741,186

**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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Proctor,

For the 2021-2022 school year, the legal general fund is **\$6,241,568** and the legal local option budget (LOB) is **\$2,079,745**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 460 Hesston**

**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	
837.6	856.1	813.0	856.1	0.0	856.1	252.8	2.3	16.7	
<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
56.6	0.0	0.0	18.1	0.0	0.0	123.7	0.0	1,326.3	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
6,241,568	6,349,806	6,241,568	0	6,241,568	6,302,259	33.00%	2,079,745	2,095,741	2,079,745

**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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mrs. Erickson,

For the 2021-2022 school year, the legal general fund is **\$5,819,578** and the legal local option budget (LOB) is **\$1,907,067**. 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.

*Kansas leads the world in the success of each student.*

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".

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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 461 Neodesha**

**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	
689.0	675.0	675.5	675.5	7.0	682.5	241.8	1.1	18.8	
<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
128.7	8.7	0.0	16.7	0.0	0.0	129.7	0.0	1,228.0	40,610
<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
5,819,578	6,254,264	5,819,578	0	5,819,578	5,778,992	33.00%	1,907,067	2,046,020	1,907,067

**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
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- 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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Shaffer,

For the 2021-2022 school year, the legal general fund is **\$3,083,371** and the legal local option budget (LOB) is **\$955,790**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 462 Central**

**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
299.6	305.5	280.5	305.5	9.5		315.0	150.9	0.0	9.7
<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
62.4	7.4	0.0	29.4	0.0	0.0	80.4	0.0	655.2	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
3,083,371	3,130,431	3,083,371	0	3,083,371	3,083,192	31.00%	955,790	970,506	955,790

**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).
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- 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.
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- Col 47 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Adams,

For the 2021-2022 school year, the legal general fund is **\$3,145,565** and the legal local option budget (LOB) is **\$994,576**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 463 Udall**

**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	
320.0	335.0	330.0	335.0	4.5	339.5	159.8	0.0	7.5	
<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
51.8	0.5	0.0	31.9	0.0	0.0	90.7	0.0	681.7	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
3,208,080	3,281,964	3,208,080	-62,515	3,145,565	3,208,309	31.00%	994,576	1,017,459	994,576

**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
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Feldkamp,

For the 2021-2022 school year, the legal general fund is **\$13,014,344** and the legal local option budget (LOB) is **\$3,998,950**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 464 Tonganoxie**

**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	
1,934.5	1,924.0	1,836.2	1,924.0	6.5	1,930.5	67.6	5.0	23.9	
<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
151.5	0.0	0.0	114.0	0.0	0.0	448.6	1.0	2,742.1	112,550
<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
13,016,873	13,071,722	13,016,873	-2,529	13,014,344	12,899,838	31.00%	3,998,950	4,027,151	3,998,950

**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).
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- 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
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- 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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June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Dr. Reed,

For the 2021-2022 school year, the legal general fund is **\$17,178,502** and the legal local option budget (LOB) is **\$5,420,292**. 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.

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL REPUBLISHED AUDITED LEGAL MAX

USD 465 Winfield

**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
2,149.9	2,135.4	2,062.5	2,135.4	30.0		2,165.4	75.9	15.9	65.6
<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
521.3	113.1	0.0	108.2	0.0	0.0	563.7	0.0	3,629.1	155,000
<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
17,233,545	17,589,789	17,233,545	-55,043	17,178,502	17,078,560	33.00%	5,635,925	5,420,292	5,420,292

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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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Rumford,

For the 2021-2022 school year, the legal general fund is **\$7,453,892** and the legal local option budget (LOB) is **\$2,303,009**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 466 Scott County**

**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	
970.5	973.2	937.8	973.2	5.5	978.7	248.2	28.9	22.5	
<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
143.3	0.0	0.0	35.5	0.0	0.0	121.5	0.0	1,578.6	32,090
<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
7,460,982	7,703,229	7,460,982	-7,090	7,453,892	7,429,061	31.00%	2,303,009	2,380,715	2,303,009

**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).
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Ms. Maxwell,

For the 2021-2022 school year, the legal general fund is **\$3,427,850** and the legal local option budget (LOB) is **\$1,145,736**. 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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***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.

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Sincerely,

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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 467 Leoti**

**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	
385.6	383.8	389.7	389.7	2.5	392.2	177.6	14.9	8.4	
<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
61.5	0.0	0.0	23.9	0.0	0.0	49.9	0.0	728.4	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
3,427,850	3,552,089	3,427,850	0	3,427,850	3,471,927	33.00%	1,145,736	1,172,265	1,145,736

**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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[www.ksde.org](http://www.ksde.org)

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Jones,

For the 2021-2022 school year, the legal general fund is **\$592,956** and the legal local option budget (LOB) is **\$208,509**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 468 Healy Public Schools**

**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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52.0	44.6	41.7	44.6	0.0		44.6	45.2	1.3	0.0
<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
14.0	3.1	0.0	1.6	0.0	0.0	16.2	0.0	126.0	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
592,956	734,136	592,956	0	592,956	631,844	33.00%	208,509	248,575	208,509

**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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Wessel,

For the 2021-2022 school year, the legal general fund is **\$17,929,860** and the legal local option budget (LOB) is **\$5,867,605**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 469 Lansing**

**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	
2,548.0	2,600.2	2,534.0	2,600.2	8.5	2,608.7	91.4	7.8	38.5	
<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
268.1	0.0	0.0	105.9	0.0	9.1	648.8	0.0	3,778.3	149,180
<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
17,929,860	18,611,319	17,929,860	0	17,929,860	17,780,622	33.00%	5,867,605	6,105,762	5,867,605

**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
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- 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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Ballard,

For the 2021-2022 school year, the legal general fund is **\$22,866,459** and the legal local option budget (LOB) is **\$7,031,590**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 470 Arkansas City**

**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	
2,781.6	2,776.7	2,635.9	2,776.7	42.0	2,818.7	98.8	96.0	63.3	
<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
735.7	159.6	0.0	123.3	0.0	0.0	724.5	0.0	4,819.9	184,010
<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
22,866,459	23,850,648	22,866,459	0	22,866,459	22,682,548	31.00%	7,031,590	7,308,520	7,031,590

**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.
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- 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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Criss,

For the 2021-2022 school year, the legal general fund is **\$2,411,354** and the legal local option budget (LOB) is **\$747,548**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 471 Dexter**

**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
189.5	208.4	237.4	237.4	0.0		237.4	154.3	0.0	2.8
<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
37.8	0.0	0.0	13.1	0.0	0.0	67.0	0.0	512.4	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
2,411,354	2,569,005	2,411,354	0	2,411,354	2,411,445	31.00%	747,548	796,448	747,548

**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.
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June 22, 2022

Kevin Suther, Interim Superintendent  
USD 473 Chapman  
PO Box 249  
Chapman, KS 67431-0249

FINAL AUDITED LEGAL MAX

Dear Mr. Suther,

For the 2021-2022 school year, the legal general fund is **\$8,622,804** and the legal local option budget (LOB) is **\$2,673,014**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 473 Chapman**

**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
1,055.0	1,079.5	1,052.2	1,079.5	0.0		1,079.5	236.8	0.6	38.3
<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
123.9	3.9	0.0	93.9	0.0	0.0	255.4	0.0	1,832.3	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
8,622,804	9,095,580	8,622,804	0	8,622,804	8,622,627	31.00%	2,673,014	2,818,024	2,673,014

**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
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Mary Jo Taylor, Superintendent  
USD 474 Haviland  
PO Box 243  
Haviland, KS 67059-0243

FINAL AUDITED LEGAL MAX

Dear Dr. Taylor,

For the 2021-2022 school year, the legal general fund is **\$1,352,504** and the legal local option budget (LOB) is **\$429,189**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 474 Haviland**

**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	
108.5	118.3	99.8	118.3	1.0	119.3	114.9	0.0	2.9	
<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
11.6	0.0	0.0	10.7	0.0	0.0	28.0	0.0	287.4	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
1,352,504	1,436,271	1,352,504	0	1,352,504	1,384,481	31.00%	429,189	445,316	429,189

**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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Topeka, Kansas 66612-1212  
(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

June 22, 2022

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 2021-2022 school year, the legal general fund is **\$52,954,368** and the legal local option budget (LOB) is **\$16,423,385**. 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.

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Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 475 Geary County Schools**

**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	
7,304.3	7,364.1	7,104.1	7,364.1	125.5	7,489.6	262.4	111.6	85.9	
<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
1,125.3	81.1	0.0	302.4	0.0	0.0	1,799.4	0.0	11,257.7	76,740
<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
53,055,476	54,317,706	53,055,476	-101,108	52,954,368	52,978,661	31.00%	16,423,385	16,746,810	16,423,385

**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).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Zehr,

For the 2021-2022 school year, the legal general fund is **\$1,204,234** and the legal local option budget (LOB) is **\$384,565**. 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 476 Copeland**

**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
99.0	101.5	95.0	101.5	1.5		103.0	103.7	7.4	1.6
<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
15.5	0.4	0.0	10.3	0.0	0.0	15.5	0.0	257.4	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
1,211,324	1,382,139	1,211,324	-7,090	1,204,234	1,240,531	31.00%	384,565	414,370	384,565

**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).
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 23 - Higher of USD level or School level high density at-risks
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Rockhold,

For the 2021-2022 school year, the legal general fund is **\$2,228,291** and the legal local option budget (LOB) is **\$748,055**. 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.

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Sincerely,

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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 477 Ingalls**

**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
217.0	223.0	231.0	231.0	3.0		234.0	154.2	2.8	1.8
<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
27.6	0.0	0.0	17.1	0.0	0.0	36.0	0.0	473.5	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
2,228,291	2,392,060	2,228,291	0	2,228,291	2,266,834	33.00%	748,055	792,005	748,055

**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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[www.ksde.org](http://www.ksde.org)

June 22, 2022

Shane Walter, Superintendent  
USD 479 Crest  
PO Box 305  
Colony, KS 66015-0305

FINAL AUDITED LEGAL MAX

Dear Mr. Walter,

For the 2021-2022 school year, the legal general fund is **\$2,571,123** and the legal local option budget (LOB) is **\$574,575**. 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 479 Crest**

**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
210.7	227.1	230.6	230.6	5.0		235.6	154.3	0.0	12.8
<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
44.0	3.8	0.0	24.4	0.0	0.0	69.0	0.0	543.9	11,530
<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
2,571,123	2,735,517	2,571,123	0	2,571,123	2,559,387	30.00%	767,816	574,575	574,575

**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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June 22, 2022

Todd Carter, Superintendent  
USD 480 Liberal  
Box 949  
Liberal, KS 67905-0949

FINAL AUDITED LEGAL MAX

Dear Dr. Carter,

For the 2021-2022 school year, the legal general fund is **\$35,206,527** and the legal local option budget (LOB) is **\$10,914,080**. 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.

*Kansas leads the world in the success of each student.*

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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 480 Liberal**

**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	
4,666.0	4,558.3	4,475.4	4,558.3	63.5	4,621.8	161.9	459.3	61.9	
<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
1,341.2	291.0	0.0	21.5	0.0	0.0	522.6	0.0	7,481.2	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
35,206,527	36,313,378	35,206,527	0	35,206,527	35,206,711	31.00%	10,914,080	11,100,000	10,914,080

**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).
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- 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
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Meitler,

For the 2021-2022 school year, the legal general fund is **\$2,554,417** and the legal local option budget (LOB) is **\$886,154**. 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.

*Kansas leads the world in the success of each student.*

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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 481 Rural Vista**

**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
258.0	257.0	255.0	257.0	5.5		262.5	153.2	0.2	6.8
<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
36.8	0.0	0.0	25.9	0.0	0.0	57.4	0.0	542.8	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
2,554,417	2,807,600	2,554,417	0	2,554,417	2,685,316	33.00%	886,154	953,398	886,154

**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
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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June 22, 2022

Angela Lawrence, Superintendent  
USD 482 Dighton  
Box 878  
Dighton, KS 67839-0878

FINAL AUDITED LEGAL MAX

Dear Mrs. Lawrence,

For the 2021-2022 school year, the legal general fund is **\$2,237,232** and the legal local option budget (LOB) is **\$678,399**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 482 Dighton**

**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
234.5	229.5	224.0	229.5	1.5		231.0	154.1	2.4	6.6
<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
29.0	0.0	0.0	13.8	0.0	0.0	38.5	0.0	475.4	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
2,237,232	2,422,649	2,237,232	0	2,237,232	2,261,329	30.00%	678,399	680,000	678,399

**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.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Frisby,

For the 2021-2022 school year, the legal general fund is **\$6,315,452** and the legal local option budget (LOB) is **\$1,700,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 483 Kismet-Plains**

**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	
607.0	610.0	586.0	610.0	8.5	618.5	232.5	113.1	3.4	
<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
133.1	21.9	0.0	111.4	0.0	0.0	108.1	0.0	1,342.0	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
6,315,452	7,139,473	6,315,452	0	6,315,452	6,406,578	31.00%	1,986,039	1,700,000	1,700,000

**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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- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Smith,

For the 2021-2022 school year, the legal general fund is **\$5,731,444** and the legal local option budget (LOB) is **\$1,813,038**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 484 Fredonia**

**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	
697.5	666.5	613.1	666.5	10.0	676.5	241.0	0.0	18.3	
<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
110.8	2.6	0.0	53.6	0.0	0.0	114.8	0.0	1,217.6	1,418
<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
5,731,444	6,015,754	5,731,444	0	5,731,444	5,848,509	31.00%	1,813,038	1,862,245	1,813,038

**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).
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- Col 23 - Higher of USD level or School level high density at-risks
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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Topeka, Kansas 66612-1212  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mrs. Biehler,

For the 2021-2022 school year, the legal general fund is **\$4,070,697** and the legal local option budget (LOB) is **\$1,246,633**. 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 487 Herington**

**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	
429.5	393.5	410.0	410.0	11.0	421.0	186.5	0.0	9.1	
<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
104.5	22.7	0.0	9.0	0.0	0.0	101.7	0.0	854.5	49,420
<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
4,070,697	4,267,874	4,070,697	0	4,070,697	4,021,397	31.00%	1,246,633	1,305,391	1,246,633

**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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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Wilson,

For the 2021-2022 school year, the legal general fund is **\$21,792,248** and the legal local option budget (LOB) is **\$6,731,986**. 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.

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Sincerely,

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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 489 Hays**

**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
3,029.3	3,064.8	3,055.8	3,064.8	30.0		3,094.8	108.4	29.7	54.9
<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
449.6	5.6	0.0	157.2	0.0	0.0	714.4	2.0	4,616.6	164,165
<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
21,889,885	22,249,011	21,889,885	-97,637	21,792,248	21,716,085	31.00%	6,731,986	6,809,086	6,731,986

**Column Notes**

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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Teresa Tosh, Superintendent  
USD 490 El Dorado  
124 West Central Avenue  
El Dorado, KS 67042-2138

FINAL AUDITED LEGAL MAX

Dear Mrs. Tosh,

For the 2021-2022 school year, the legal general fund is **\$13,576,974** and the legal local option budget (LOB) is **\$4,538,138**. 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 490 El Dorado**

**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	
1,872.1	1,827.7	1,799.0	1,827.7	23.0	1,850.7	64.8	4.1	24.6	
<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
398.3	63.4	0.0	116.1	0.0	0.0	340.8	0.0	2,862.8	105,701
<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>
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13,578,038	14,113,804	13,578,038	-1,064	13,576,974	13,751,934	33.00%	4,538,138	4,633,802	4,538,138

**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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(785) 296-3201  
[www.ksde.org](http://www.ksde.org)

June 22, 2022

Stewart Moeckel, Superintendent  
USD 491 Eudora  
Box 500  
Eudora, KS 66025-0500

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Moeckel,

For the 2021-2022 school year, the legal general fund is **\$11,307,256** and the legal local option budget (LOB) is **\$3,538,102**. 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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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

June 22, 2022

FINAL REPUBLISHED AUDITED LEGAL MAX

**USD 491 Eudora**

**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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1,711.5	1,685.8	1,636.3	1,685.8	8.0	1,693.8	59.4	2.6	58.8	
<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
133.1	0.0	0.0	32.5	0.0	0.0	402.6	0.0	2,382.8	94,863
<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
11,308,320	11,308,320	11,308,320	-1,064	11,307,256	11,213,488	32.00%	3,588,316	3,538,102	3,538,102

**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.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Jeremy Boldra, Superintendent  
USD 492 Flinthills  
Box 188  
Rosalia, KS 67132-0188

FINAL AUDITED LEGAL MAX

Dear Mr. Boldra,

For the 2021-2022 school year, the legal general fund is **\$2,869,366** and the legal local option budget (LOB) is **\$943,542**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 492 Flinthills**

**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
275.5	276.2	264.8	276.2	2.5		278.7	150.7	0.0	9.8
<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
54.2	5.6	0.0	41.7	0.0	0.0	66.9	0.0	607.6	10,000
<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
2,869,366	2,922,897	2,869,366	0	2,869,366	2,859,217	33.00%	943,542	964,596	943,542

**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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- Col 23 - Higher of USD level or School level high density at-risks
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June 22, 2022

Brian Smith, Superintendent  
USD 493 Columbus  
802 South High School Avenue  
Columbus, KS 66725-1674

FINAL AUDITED LEGAL MAX

Dear Dr. Smith,

For the 2021-2022 school year, the legal general fund is **\$7,838,614** and the legal local option budget (LOB) is **\$2,436,470**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 493 Columbus**

**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
916.5	903.8	861.7	903.8	11.0		914.8	251.9	0.0	22.0
<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
173.3	16.8	0.0	68.8	0.0	0.0	211.4	0.0	1,659.0	31,360
<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
7,838,614	8,020,373	7,838,614	0	7,838,614	7,859,581	31.00%	2,436,470	2,477,610	2,436,470

**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).
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 23 - Higher of USD level or School level high density at-risks
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Paul Larkin, Superintendent  
USD 494 Syracuse  
PO Box 1187  
Syracuse, KS 67878-1187

FINAL AUDITED LEGAL MAX

Dear Mr. Larkin,

For the 2021-2022 school year, the legal general fund is **\$5,558,257** and the legal local option budget (LOB) is **\$1,723,038**. 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.

*Kansas leads the world in the success of each student.*

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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 494 Syracuse**

**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	
542.5	592.5	526.5	592.5	8.5	601.0	229.5	48.0	14.2	
<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
146.7	31.8	0.0	35.0	0.0	0.0	74.9	0.0	1,181.1	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
5,558,257	5,732,849	5,558,257	0	5,558,257	5,558,187	31.00%	1,723,038	1,777,197	1,723,038

**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).
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- Col 23 - Higher of USD level or School level high density at-risks
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June 22, 2022

Bryce Wachs, Superintendent  
USD 495 Ft Larned  
120 East 6th  
Larned, KS 67550

FINAL AUDITED LEGAL MAX

Dear Mr. Wachs,

For the 2021-2022 school year, the legal general fund is **\$7,301,359** and the legal local option budget (LOB) is **\$2,421,845**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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.

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 495 Ft Larned**

**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
838.6	811.0	808.5	811.0	24.0		835.0	252.5	3.1	27.4
<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
151.0	15.4	0.0	47.8	0.0	0.0	219.3	0.0	1,551.5	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
7,301,359	7,557,365	7,301,359	0	7,301,359	7,338,924	33.00%	2,421,845	2,493,855	2,421,845

**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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- 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).
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June 22, 2022

Brian Spencer, Superintendent  
USD 496 Pawnee Heights  
P.O. Box 98  
Rozel, KS 67574

FINAL AUDITED LEGAL MAX

Dear Mr. Spencer,

For the 2021-2022 school year, the legal general fund is **\$1,677,343** and the legal local option budget (LOB) is **\$557,641**. 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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***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.

*Kansas leads the world in the success of each student.*

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".

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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 496 Pawnee Heights**

**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
133.0	133.7	134.0	134.0	2.0	136.0	125.0	0.2	0.0
<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)
33.4	7.1	0.0	22.0	0.0	0.0	33.4	0.0	357.1
<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>
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
1,684,767	1,717,619	1,684,767	-7,424	1,677,343	1,689,821	33.00%	557,641	559,929
								2021-2022 Legal Max LOB Budget
								557,641

**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
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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June 22, 2022

Anthony Lewis, Superintendent  
USD 497 Lawrence  
110 McDonald Drive  
Lawrence, KS 66044-1063

FINAL AUDITED LEGAL MAX

Dear Dr. Lewis,

For the 2021-2022 school year, the legal general fund is **\$78,614,401** and the legal local option budget (LOB) is **\$24,607,754**. 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.

*Kansas leads the world in the success of each student.*

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Sincerely,

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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 497 Lawrence**

**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
10,793.6	10,624.9	9,973.1	10,624.9	22.5		10,647.4	373.1	127.6	185.6
<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
1,144.7	6.7	0.0	291.4	0.0	415.4	2,653.6	1.0	15,846.5	4,049,280
<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
78,622,909	85,005,458	78,622,909	-8,508	78,614,401	74,568,950	33.00%	24,607,754	25,818,785	24,607,754

**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).
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 23 - Higher of USD level or School level high density at-risks
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Melissa Kennedy, Superintendent  
USD 498 Valley Heights  
2274 6th Road  
Blue Rapids, KS 66411

FINAL AUDITED LEGAL MAX

Dear Ms. Kennedy,

For the 2021-2022 school year, the legal general fund is **\$3,791,154** and the legal local option budget (LOB) is **\$1,294,708**. 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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 498 Valley Heights**

**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	
411.4	410.9	383.4	410.9	2.5	413.4	184.2	0.6	14.2	
<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
52.3	0.0	0.0	60.8	0.0	0.0	80.1	0.0	805.6	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
3,791,154	3,969,511	3,791,154	0	3,791,154	3,923,357	33.00%	1,294,708	1,346,112	1,294,708

**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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June 22, 2022

Trey Moeller, Superintendent  
USD 499 Galena  
702 E. 7th Street  
Galena, KS 66739

FINAL AUDITED LEGAL MAX

Dear Dr. Moeller,

For the 2021-2022 school year, the legal general fund is **\$7,056,833** and the legal local option budget (LOB) is **\$2,166,745**. 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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Sincerely,

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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 499 Galena**

**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
807.4	811.3	762.4	811.3	8.3		819.6	252.2	0.2	19.2
<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
181.5	30.3	0.0	4.1	0.0	0.0	178.1	0.0	1,485.2	68,191
<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
7,057,542	7,094,812	7,057,542	-709	7,056,833	6,989,501	31.00%	2,166,745	2,193,719	2,166,745

**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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June 22, 2022

Anna Stubblefield, Superintendent  
USD 500 Kansas City  
2010 N. 59th Street  
Kansas City, KS 66104

FINAL AUDITED LEGAL MAX

Dear Dr. Stubblefield,

For the 2021-2022 school year, the legal general fund is **\$171,083,496** and the legal local option budget (LOB) is **\$57,231,844**. 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 500 Kansas City**

**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
21,421.8	21,594.3	20,569.3	21,594.3	261.0		21,855.3	765.8	1,485.2	441.1
<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
7,154.0	1,552.0	0.0	477.6	0.0	0.0	2,399.2	0.0	36,130.2	1,054,775
<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
171,083,496	180,867,854	171,083,496	0	171,083,496	173,429,831	33.00%	57,231,844	59,242,643	57,231,844

**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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June 22, 2022

Tiffany Anderson, Superintendent  
USD 501 Topeka Public Schools  
624 SW 24th  
TOPEKA, KS 66611-1294

FINAL AUDITED LEGAL MAX

Dear Dr. Anderson,

For the 2021-2022 school year, the legal general fund is **\$101,292,866** and the legal local option budget (LOB) is **\$32,996,694**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 501 Topeka Public Schools**

**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	
12,730.1	12,475.1	11,949.3	12,475.1	216.0	12,691.1	444.7	222.4	228.5	
<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
3,281.0	711.8	0.0	113.6	0.0	0.0	3,554.2	2.0	21,249.3	1,297,205
<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
101,296,411	104,273,436	101,296,411	-3,545	101,292,866	99,989,981	33.00%	32,996,694	34,276,550	32,996,694

**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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June 22, 2022

Mike McDermeit, Superintendent  
USD 502 Lewis  
P O Box 97  
Lewis, KS 67552-0097

FINAL AUDITED LEGAL MAX

Dear Mr. McDermeit,

For the 2021-2022 school year, the legal general fund is **\$1,413,682** and the legal local option budget (LOB) is **\$367,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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.

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Sincerely,

A handwritten signature in black ink, appearing to read "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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 502 Lewis**

**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
112.0	112.0	104.5	112.0	1.0		113.0	110.7	5.3	0.6
<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
23.7	1.7	0.0	15.6	0.0	0.0	29.8	0.0	300.4	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
1,413,682	1,546,862	1,413,682	0	1,413,682	1,413,530	31.00%	438,194	367,000	367,000

**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).
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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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June 22, 2022

Lori Ray, Superintendent  
USD 503 Parsons  
Box 1056  
Parsons, KS 67357-1056

FINAL AUDITED LEGAL MAX

Dear Ms. Ray,

For the 2021-2022 school year, the legal general fund is **\$10,445,143** and the legal local option budget (LOB) is **\$3,244,368**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 503 Parsons**

**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
1,228.6	1,251.2	1,224.3	1,251.2	29.0		1,280.2	193.5	2.6	28.3
<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
355.7	77.2	0.0	14.9	0.0	0.0	259.7	0.0	2,212.1	35,000
<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
10,445,143	11,236,855	10,445,143	0	10,445,143	10,465,702	31.00%	3,244,368	3,451,380	3,244,368

**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).
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- 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
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- Col 43 - Legal General Fund: Lesser of Column 41 or Column 42.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

Douglas Beisel, Superintendent  
USD 504 Oswego  
P.O. Box 129  
Oswego, KS 67356-0129

FINAL AUDITED LEGAL MAX

Dear Mr. Beisel,

For the 2021-2022 school year, the legal general fund is **\$3,962,452** and the legal local option budget (LOB) is **\$1,307,574**. 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.

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

Sincerely,

A handwritten signature in dark ink, appearing to read "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 504 Oswego**

**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	
497.5	445.0	429.0	445.0	2.0	447.0	194.1	0.0	0.0	
<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
78.4	3.3	0.0	6.7	0.0	0.0	112.5	0.0	842.0	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
3,962,452	4,247,636	3,962,452	0	3,962,452	3,962,345	33.00%	1,307,574	1,401,696	1,307,574

**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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[www.ksde.org](http://www.ksde.org)

June 22, 2022

Craig Bagshaw, Superintendent  
USD 505 Chetopa-St. Paul  
430 Elm Street  
Chetopa, KS 67336-8852

FINAL AUDITED LEGAL MAX

Dear Mr. Bagshaw,

For the 2021-2022 school year, the legal general fund is **\$3,664,031** and the legal local option budget (LOB) is **\$1,238,429**. 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 505 Chetopa-St. Paul**

**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	
381.0	383.7	359.2	383.7	6.0	389.7	176.8	0.2	21.1	
<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
76.5	10.3	0.0	8.6	0.0	0.0	94.4	0.0	777.6	5,000
<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
3,664,386	3,766,243	3,664,386	-355	3,664,031	3,752,816	33.00%	1,238,429	1,240,535	1,238,429

**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.
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.





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June 22, 2022

John Wyrick, Superintendent  
USD 506 Labette County  
Box 189  
Altamont, KS 67330-0189

FINAL AUDITED LEGAL MAX

Dear Dr. Wyrick,

For the 2021-2022 school year, the legal general fund is **\$11,529,464** and the legal local option budget (LOB) is **\$3,567,951**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 506 Labette County**

**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	
1,488.1	1,491.6	1,422.8	1,491.6	16.0	1,507.6	111.4	0.0	43.9	
<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
276.4	13.8	0.0	131.5	0.0	0.0	361.1	0.0	2,445.7	20,000
<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
11,529,464	11,748,058	11,529,464	0	11,529,464	11,509,520	31.00%	3,567,951	3,641,900	3,567,951

**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).
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- 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
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June 22, 2022

Mike Ward, Superintendent  
USD 507 Satanta  
Box 279  
Satanta, KS 67870-0279

FINAL AUDITED LEGAL MAX

Dear Mr. Ward,

For the 2021-2022 school year, the legal general fund is **\$2,658,419** and the legal local option budget (LOB) is **\$843,581**. 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.

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

Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 507 Satanta**

**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	
275.0	259.0	240.0	259.0	4.5	263.5	153.1	28.8	10.1	
<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
52.3	5.7	0.0	16.7	0.0	0.0	34.7	0.0	564.9	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
2,658,419	2,885,719	2,658,419	0	2,658,419	2,721,229	31.00%	843,581	908,355	843,581

**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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June 22, 2022

David Pendergraft, Superintendent  
USD 508 Baxter Springs  
1108 Military Ave  
Baxter Springs, KS 66713

FINAL AUDITED LEGAL MAX

Dear Mr. Pendergraft,

For the 2021-2022 school year, the legal general fund is **\$7,673,558** and the legal local option budget (LOB) is **\$2,466,886**. 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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***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.

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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 508 Baxter Springs**

**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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908.0	852.4	789.4	852.4	10.5		862.9	252.8	0.7	18.3
<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
200.4	43.5	0.0	13.3	0.0	0.0	196.6	0.0	1,588.5	198,077
<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
7,673,558	7,806,868	7,673,558	0	7,673,558	7,475,411	33.00%	2,466,886	2,499,614	2,466,886

**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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(785) 296-3201  
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June 22, 2022

Dorsey Burgess, Superintendent  
USD 509 South Haven  
PO Box 229  
South Haven, KS 67140-0229

FINAL AUDITED LEGAL MAX

Dear Mr. Burgess,

For the 2021-2022 school year, the legal general fund is **\$2,133,230** and the legal local option budget (LOB) is **\$705,692**. 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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Sincerely,

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Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 509 South Haven**

**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	
170.5	187.8	197.6	197.6	1.3	198.9	149.6	0.0	5.5	
<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
18.9	0.0	0.0	14.6	0.0	0.0	65.8	0.0	453.3	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
2,133,230	2,204,761	2,133,230	0	2,133,230	2,138,461	33.00%	705,692	727,568	705,692

**Column Notes**

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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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June 22, 2022

Mike Sanders, Superintendent  
USD 511 Attica  
P.O.Box 415  
Attica, KS 67009-0415

FINAL AUDITED LEGAL MAX

Dear Mr. Sanders,

For the 2021-2022 school year, the legal general fund is **\$1,750,632** and the legal local option budget (LOB) is **\$577,685**. 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.

*Kansas leads the world in the success of each student.*

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

Sincerely,

A handwritten signature in dark ink, appearing to read "Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 511 Attica**

**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
158.5	153.0	159.5	159.5	2.0		161.5	137.5	0.2	3.3
<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
18.9	0.0	0.0	5.2	0.0	0.0	45.4	0.0	372.0	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
1,750,632	1,877,223	1,750,632	0	1,750,632	1,750,560	33.00%	577,685	619,532	577,685

**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.







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

June 22, 2022

Michelle Hubbard, Superintendent  
USD 512 Shawnee Mission Pub Sch  
8200 W. 71 Street  
Shawnee Mission, KS 66204-1798

FINAL AUDITED LEGAL MAX

Dear Dr. Hubbard,

For the 2021-2022 school year, the legal general fund is **\$184,541,099** and the legal local option budget (LOB) is **\$61,841,859**. 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.

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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

June 22, 2022

FINAL AUDITED LEGAL MAX

**USD 512 Shawnee Mission Pub Sch**

**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	
26,894.9	26,819.7	25,572.3	26,819.7	140.0	26,959.7	944.7	416.6	597.3	
<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
2,986.8	124.2	0.0	377.9	0.0	1,867.4	4,933.0	0.0	39,207.6	33,678
<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
184,544,644	189,018,057	184,544,644	-3,545	184,541,099	187,399,574	33.00%	61,841,859	63,289,547	61,841,859

**Column Notes**

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