



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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Damman,

For the 2021-2022 school year, the legal general fund is **\$4,450,966** and the legal local option budget (LOB) is **\$1,415,049**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 101 Erie-Galesburg**

**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	
491.5	467.0	422.5	467.0	11.0	478.0	202.5	1.3	9.4	
<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
69.7	2.5	0.0	51.2	0.0	0.0	131.2	0.0	945.8	30,000
<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
4,480,935	5,096,244	4,480,935	-29,969	4,450,966	4,564,675	31.00%	1,415,049	1,564,345	1,415,049

**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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www.ksde.org

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Waters,

For the 2021-2022 school year, the legal general fund is **\$5,512,608** and the legal local option budget (LOB) is **\$1,679,427**. 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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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

FINAL AUDITED LEGAL MAX

**USD 102 Cimarron-Ensign**

**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	
659.1	654.4	633.0	654.4	6.5	660.9	239.0	34.0	16.5	
<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
82.3	0.0	0.0	32.6	0.0	0.0	106.1	0.0	1,171.4	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
5,512,608	5,756,379	5,512,608	0	5,512,608	5,551,685	31.00%	1,721,022	1,679,427	1,679,427

**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

Sherri Edmundson, Interim Superintendent  
USD 103 Cheylin  
Box 28  
Bird City, KS 67731-0028

FINAL AUDITED LEGAL MAX

Dear Mrs. Edmundson,

For the 2021-2022 school year, the legal general fund is **\$1,727,573** and the legal local option budget (LOB) is **\$552,074**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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

FINAL AUDITED LEGAL MAX

**USD 103 Cheylin**

**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	
126.5	143.0	144.0	144.0	0.0	144.0	129.3	5.9	4.2	
<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
29.0	3.5	0.0	22.1	0.0	0.0	29.1	0.0	367.1	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
1,727,573	1,809,928	1,727,573	0	1,727,573	1,780,883	31.00%	552,074	567,246	552,074

**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

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

FINAL AUDITED LEGAL MAX

Dear Mr. Stoddard,

For the 2021-2022 school year, the legal general fund is **\$3,388,320** and the legal local option budget (LOB) is **\$1,063,347**. 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.

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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

FINAL AUDITED LEGAL MAX

**USD 105 Rawlins 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>	
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353.9	364.0	341.0	364.0	0.0	364.0	168.3	4.8	9.6	
<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
67.8	3.7	0.0	39.8	0.0	0.0	62.0	0.0	720.0	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>
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3,388,320	3,439,145	3,388,320	0	3,388,320	3,430,151	31.00%	1,063,347	1,066,154	1,063,347

**Column Notes**

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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Jones,

For the 2021-2022 school year, the legal general fund is **\$1,404,434** and the legal local option budget (LOB) is **\$487,728**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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

FINAL AUDITED LEGAL MAX

**USD 106 Western 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>	
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99.5	109.5	104.5	109.5	4.5	114.0	111.4	4.7	6.1	
<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
28.1	5.9	0.0	11.7	0.0	0.0	18.5	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	1,494,155	1,413,682	-9,248	1,404,434	1,477,963	33.00%	487,728	507,451	487,728

**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.





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

June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL

Dear Mr. Boley,

For the 2021-2022 school year, the legal general fund is **\$3,347,107** and the legal local option budget (LOB) is **\$1,028,900**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 107 Rock Hills**

**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	
293.5	316.0	328.2	328.2	6.5	334.7	158.1	0.0	9.2	
<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
68.7	1.8	0.0	55.2	0.0	0.0	83.8	0.0	711.5	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
3,348,319	3,393,497	3,348,319	-1,212	3,347,107	3,348,552	31.00%	1,038,051	1,028,900	1,028,900

**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.
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- 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.







900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Ms. O'Dea,

For the 2021-2022 school year, the legal general fund is **\$3,386,438** and the legal local option budget (LOB) is **\$1,115,470**. 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.

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

FINAL AUDITED LEGAL MAX

**USD 108 Washington Co. 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	
327.3	350.7	365.1	365.1	2.0	367.1	169.4	4.1	8.5	
<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
57.6	0.0	0.0	41.4	0.0	0.0	71.5	0.0	719.6	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
3,386,438	3,522,912	3,386,438	0	3,386,438	3,598,290	31.00%	1,115,470	1,145,231	1,115,470

**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).
- 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  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Lyder,

For the 2021-2022 school year, the legal general fund is **\$4,563,879** and the legal local option budget (LOB) is **\$1,424,703**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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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

FINAL AUDITED LEGAL MAX

**USD 109 Republic 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	
515.4	514.7	477.4	514.7	2.0	516.7	212.1	0.9	9.3	
<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
89.5	3.0	0.0	46.9	0.0	0.0	91.4	0.0	969.8	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
4,563,879	4,685,764	4,563,879	0	4,563,879	4,749,010	30.00%	1,424,703	1,447,857	1,424,703

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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Hall,

For the 2021-2022 school year, the legal general fund is **\$2,169,466** and the legal local option budget (LOB) is **\$702,818**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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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

FINAL AUDITED LEGAL MAX

**USD 110 Thunder Ridge 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	
196.0	190.1	178.0	190.1	2.5	192.6	148.1	0.0	5.6	
<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
26.1	0.0	0.0	38.4	0.0	0.0	50.2	0.0	461.0	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
2,169,466	2,252,292	2,169,466	0	2,169,466	2,267,156	31.00%	702,818	717,990	702,818

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

June 22, 2022

Mike Newman, Superintendent  
USD 111 Doniphan West Schools  
PO Box 308  
Highland, KS 66035

FINAL AUDITED LEGAL MAX

Dear Mr. Newman,

For the 2021-2022 school year, the legal general fund is **\$3,059,371** and the legal local option budget (LOB) is **\$991,998**. 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

FINAL AUDITED LEGAL MAX

**USD 111 Doniphan West 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	
316.0	318.7	290.5	318.7	3.5	322.2	153.6	0.2	4.9	
<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
37.8	0.0	0.0	43.3	0.0	0.0	88.1	0.0	650.1	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
3,059,371	3,321,495	3,059,371	0	3,059,371	3,199,993	31.00%	991,998	1,070,776	991,998

**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.
- 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.







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

June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Clark,

For the 2021-2022 school year, the legal general fund is **\$6,057,002** and the legal local option budget (LOB) is **\$1,438,162**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 112 Central 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	
456.0	428.0	433.5	433.5	4.5	438.0	191.5	0.0	10.7	
<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
76.5	0.7	0.0	62.9	0.0	0.0	115.6	0.0	895.9	2,030,200
<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
6,246,305	6,279,647	6,246,305	-189,303	6,057,002	4,358,068	33.00%	1,438,162	1,440,336	1,438,162

**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.





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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Evans,

For the 2021-2022 school year, the legal general fund is **\$8,091,409** and the legal local option budget (LOB) is **\$2,775,816**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 113 Prairie Hills**

**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	
1,072.3	1,053.5	1,044.2	1,053.5	14.5	1,068.0	238.4	0.0	25.0	
<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
123.9	4.8	0.0	93.4	0.0	0.0	165.7	0.0	1,719.2	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
8,095,555	8,224,734	8,095,555	-4,146	8,091,409	8,411,564	33.00%	2,775,816	2,790,259	2,775,816

**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

June 22, 2022

John Whetzal, Superintendent  
USD 114 Riverside  
PO Box 49  
Elwood, KS 66024

FINAL AUDITED LEGAL MAX

Dear Mr. Whetzal,

For the 2021-2022 school year, the legal general fund is **\$5,181,165** and the legal local option budget (LOB) is **\$1,619,991**. 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 "D. Craig Neuenswander".

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

FINAL AUDITED LEGAL MAX

**USD 114 Riverside**

**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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580.0	563.4	577.3	577.3	4.5	581.8	226.0	0.0	12.2	
<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
83.7	0.0	0.0	53.8	0.0	0.0	153.0	0.0	1,110.5	4,963
<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
5,230,976	5,818,805	5,230,976	-49,811	5,181,165	5,225,779	31.00%	1,619,991	1,788,179	1,619,991

**Column Notes**

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Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Kohlman,

For the 2021-2022 school year, the legal general fund is **\$5,080,603** and the legal local option budget (LOB) is **\$1,603,811**. 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

FINAL AUDITED LEGAL MAX

**USD 115 Nemaha 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>	
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564.4	595.3	591.6	595.3	16.5	611.8	231.4	1.5	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
59.5	0.0	0.0	55.8	0.0	0.0	115.9	0.0	1,092.6	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>
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5,141,776	5,316,839	5,141,776	-61,173	5,080,603	5,173,583	31.00%	1,603,811	1,648,262	1,603,811

**Column Notes**

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www.ksde.org

June 22, 2022

John Niehues, Superintendent  
USD 200 Greeley County Schools  
400 W Lawrence St  
Tribune, KS 67879

FINAL AUDITED LEGAL MAX

Dear Mr. Niehues,

For the 2021-2022 school year, the legal general fund is **\$2,361,471** and the legal local option budget (LOB) is **\$737,516**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 200 Greeley 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	
250.0	234.2	234.6	234.6	2.5	237.1	154.3	9.3	5.3	
<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
43.1	0.9	0.0	20.3	0.0	0.0	31.5	0.0	501.8	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
2,361,471	2,488,062	2,361,471	0	2,361,471	2,379,083	31.00%	737,516	746,902	737,516

**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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Dandoy,

For the 2021-2022 school year, the legal general fund is **\$30,131,335** and the legal local option budget (LOB) is **\$9,304,884**. 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

FINAL AUDITED LEGAL MAX

**USD 202 Turner-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	
3,899.5	3,839.8	3,681.8	3,839.8	68.0	3,907.8	136.9	138.2	98.3	
<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
992.2	215.3	0.0	180.4	0.0	0.0	709.1	1.0	6,379.2	110,820
<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
30,131,335	30,893,564	30,131,335	0	30,131,335	30,015,756	31.00%	9,304,884	9,532,036	9,304,884

**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 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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Dain,

For the 2021-2022 school year, the legal general fund is **\$16,936,083** and the legal local option budget (LOB) is **\$5,547,444**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 203 Piper-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	
2,314.0	2,435.5	2,465.2	2,465.2	0.0	2,465.2	86.4	25.5	38.7	
<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
117.1	0.0	0.0	184.1	0.0	70.2	584.9	0.0	3,572.1	125,780
<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
16,936,083	17,370,962	16,936,083	0	16,936,083	16,810,437	33.00%	5,547,444	5,707,701	5,547,444

**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.





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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Brungardt,

For the 2021-2022 school year, the legal general fund is **\$18,965,158** and the legal local option budget (LOB) is **\$6,223,428**. 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.

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

FINAL AUDITED LEGAL MAX

**USD 204 Bonner 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>	
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	
2,591.3	2,621.5	2,515.9	2,621.5	20.0	2,641.5	92.6	25.5	57.9	
<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
420.6	14.2	0.0	59.0	0.0	0.0	696.1	0.0	4,007.4	109,170
<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
18,967,994	20,124,160	18,967,994	-2,836	18,965,158	18,858,874	33.00%	6,223,428	6,489,022	6,223,428

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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Lovesee,

For the 2021-2022 school year, the legal general fund is **\$4,434,625** and the legal local option budget (LOB) is **\$1,511,622**. 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.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 205 Bluestem**

**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	
496.0	483.2	476.6	483.2	0.0	483.2	203.9	0.9	18.9	
<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
78.4	0.0	0.0	69.1	0.0	0.0	115.6	0.0	970.0	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
4,564,820	4,615,820	4,564,820	-130,195	4,434,625	4,627,280	33.00%	1,527,002	1,511,622	1,511,622

**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  
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June 22, 2022

Joe Gerber, Superintendent  
USD 206 Remington-Whitewater  
Box 243  
Whitewater, KS 67154

FINAL AUDITED LEGAL MAX

Dear Mr. Gerber,

For the 2021-2022 school year, the legal general fund is **\$4,268,813** and the legal local option budget (LOB) is **\$1,416,761**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 206 Remington-Whitewater**  
**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	
492.9	460.8	454.0	460.8	3.5	464.3	198.9	2.0	10.5	
<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
57.6	0.0	0.0	66.0	0.0	0.0	107.8	0.0	907.1	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
4,268,813	4,480,583	4,268,813	0	4,268,813	4,293,214	33.00%	1,416,761	1,478,602	1,416,761

**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.
- 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

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

FINAL AUDITED LEGAL MAX

Dear Dr. Mispagel,

For the 2021-2022 school year, the legal general fund is **\$9,631,594** and the legal local option budget (LOB) is **\$3,222,757**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 207 Fort 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	
1,756.5	1,716.0	1,429.3	1,716.0	0.0	1,716.0	60.1	13.7	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
1.5	0.0	0.0	20.5	0.0	0.0	233.8	0.0	2,045.6	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
9,631,594	10,152,651	9,631,594	0	9,631,594	9,765,931	33.00%	3,222,757	3,279,450	3,222,757

**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

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

FINAL AUDITED LEGAL MAX

Dear Mr. Desormiers,

For the 2021-2022 school year, the legal general fund is **\$3,429,733** and the legal local option budget (LOB) is **\$1,169,816**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 208 Wakeeney**

**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	
375.5	384.5	355.1	384.5	3.0	387.5	176.1	0.0	15.8	
<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
38.7	0.0	0.0	26.8	0.0	0.0	83.9	0.0	728.8	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
3,429,733	3,512,088	3,429,733	0	3,429,733	3,544,897	33.00%	1,169,816	1,173,388	1,169,816

**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

Cheryl Cook, Superintendent  
USD 209 Moscow Public Schools  
Box 158  
Moscow, KS 67952-0158

FINAL AUDITED LEGAL MAX

Dear Ms. Cook,

For the 2021-2022 school year, the legal general fund is **\$1,625,923** and the legal local option budget (LOB) is **\$549,380**. 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

FINAL AUDITED LEGAL MAX

**USD 209 Moscow 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	
159.2	148.9	128.0	148.9	2.0	150.9	132.7	9.4	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
22.3	0.2	0.0	8.9	0.0	0.0	21.1	0.0	345.5	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
1,625,923	1,769,456	1,625,923	0	1,625,923	1,664,787	33.00%	549,380	589,447	549,380

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





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Topeka, Kansas 66612-1212  
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www.ksde.org

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Howie,

For the 2021-2022 school year, the legal general fund is **\$8,242,269** and the legal local option budget (LOB) is **\$2,549,266**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 210 Hugoton 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	
999.8	984.7	974.6	984.7	12.5	997.2	246.6	63.5	25.4	
<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
211.5	27.8	0.0	43.1	0.0	0.0	125.5	0.0	1,740.6	51,005
<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
8,242,269	8,465,739	8,242,269	0	8,242,269	8,223,440	31.00%	2,549,266	2,608,553	2,549,266

**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

June 22, 2022

Corey Roy, Superintendent  
USD 211 Norton Community Schools  
105. E. Waverly  
Norton, KS 67654

FINAL AUDITED LEGAL MAX

Dear Mr. Roy,

For the 2021-2022 school year, the legal general fund is **\$5,681,554** and the legal local option budget (LOB) is **\$1,773,731**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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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

FINAL AUDITED LEGAL MAX

**USD 211 Norton Community 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	
672.0	653.7	618.5	653.7	0.0	653.7	238.0	1.1	20.8	
<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
83.7	0.0	0.0	34.4	0.0	0.0	174.6	1.0	1,207.3	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
5,681,554	5,752,144	5,681,554	0	5,681,554	5,721,714	31.00%	1,773,731	1,781,645	1,773,731

**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

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Tharman,

For the 2021-2022 school year, the legal general fund is **\$1,647,571** and the legal local option budget (LOB) is **\$531,036**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 212 Northern 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	
144.0	135.4	122.7	135.4	4.0	139.4	126.8	0.2	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
26.6	3.0	0.0	14.0	0.0	0.0	34.6	0.0	350.1	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
1,647,571	1,647,571	1,647,571	0	1,647,571	1,731,843	31.00%	536,871	531,036	531,036

**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

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

FINAL AUDITED LEGAL MAX

Dear Mr. Younger,

For the 2021-2022 school year, the legal general fund is **\$11,103,170** and the legal local option budget (LOB) is **\$3,452,784**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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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

FINAL AUDITED LEGAL MAX

**USD 214 Ulysses**

**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	
1,545.0	1,530.0	1,508.9	1,530.0	14.5	1,544.5	94.8	93.6	39.3	
<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
299.1	30.9	0.0	53.3	0.0	0.0	193.7	0.0	2,349.2	97,465
<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
11,152,800	11,799,923	11,152,800	-49,630	11,103,170	11,138,013	31.00%	3,452,784	3,639,956	3,452,784

**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

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

FINAL AUDITED LEGAL MAX

Dear Dr. Stessman,

For the 2021-2022 school year, the legal general fund is **\$5,546,021** and the legal local option budget (LOB) is **\$1,719,269**. 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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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

FINAL AUDITED LEGAL MAX

**USD 215 Lakin**

**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	
641.0	668.0	615.0	668.0	7.0	675.0	240.8	16.5	13.4	
<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
116.6	8.1	0.0	23.7	0.0	0.0	84.4	0.0	1,178.5	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>
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5,546,021	5,744,614	5,546,021	0	5,546,021	5,546,030	31.00%	1,719,269	1,780,851	1,719,269

**Column Notes**

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June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Eslinger,

For the 2021-2022 school year, the legal general fund is **\$2,297,469** and the legal local option budget (LOB) is **\$770,667**. 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

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 216 Deerfield**

**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	
182.0	178.0	179.5	179.5	9.5	189.0	147.1	33.3	4.0	
<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
67.8	14.7	0.0	5.7	0.0	0.0	26.6	0.0	488.2	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
2,297,469	2,297,469	2,297,469	0	2,297,469	2,378,179	33.00%	784,799	770,667	770,667

**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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Barrett,

For the 2021-2022 school year, the legal general fund is **\$1,311,092** and the legal local option budget (LOB) is **\$455,328**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 217 Rolla**  
**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	
113.0	109.0	108.0	109.0	1.0	110.0	108.7	5.0	1.4	
<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
23.2	4.7	0.0	9.1	0.0	0.0	16.5	0.0	278.6	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
1,311,092	1,387,329	1,311,092	0	1,311,092	1,379,783	33.00%	455,328	477,381	455,328

**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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Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Richardson,

For the 2021-2022 school year, the legal general fund is **\$10,174,093** and the legal local option budget (LOB) is **\$1,199,096**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 218 Elkhart**

**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	
407.2	426.2	389.5	426.2	10.0	436.2	191.0	17.0	10.3	
<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
71.1	4.6	0.0	8.7	0.0	0.0	55.6	1.0	795.5	6,430,470
<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
10,174,093	12,283,628	10,174,093	0	10,174,093	3,868,052	31.00%	1,199,096	1,250,740	1,199,096

**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 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

June 22, 2022

Lance Custer, Superintendent  
USD 219 Minneola  
PO Box 157  
Minneola, KS 67865-0157

FINAL AUDITED LEGAL MAX

Dear Mr. Custer,

For the 2021-2022 school year, the legal general fund is **\$2,308,293** and the legal local option budget (LOB) is **\$734,625**. 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.

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

FINAL AUDITED LEGAL MAX

**USD 219 Minneola**

**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	
237.5	232.5	247.7	247.7	1.5	249.2	154.2	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
35.3	0.0	0.0	12.2	0.0	0.0	38.6	1.0	490.5	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
2,308,293	2,485,709	2,308,293	0	2,308,293	2,369,758	31.00%	734,625	770,221	734,625

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

June 22, 2022

Paula Rice, Superintendent  
USD 220 Ashland  
P.O. Box 187  
Ashland, KS 67831-0187

FINAL AUDITED LEGAL MAX

Dear Mrs. Rice,

For the 2021-2022 school year, the legal general fund is **\$2,034,404** and the legal local option budget (LOB) is **\$645,573**. 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.

*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,

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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

FINAL AUDITED LEGAL MAX

**USD 220 Ashland**

**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	
207.3	200.7	186.1	200.7	2.0	202.7	150.4	3.1	4.6	
<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
27.1	0.0	0.0	12.4	0.0	0.0	32.0	0.0	432.3	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
2,034,404	2,202,408	2,034,404	0	2,034,404	2,082,493	31.00%	645,573	691,819	645,573

**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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Schmidt,

For the 2021-2022 school year, the legal general fund is **\$3,428,321** and the legal local option budget (LOB) is **\$1,062,718**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 223 Barnes**

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

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
365.0	352.6	361.1	361.1	5.0	366.1	169.0	2.8	8.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
45.5	0.1	0.0	36.6	0.0	0.0	100.2	0.0	728.5	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
3,428,321	3,605,267	3,428,321	0	3,428,321	3,428,123	31.00%	1,062,718	1,117,612	1,062,718

**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.







900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

Art Baker, Superintendent  
USD 224 Clifton-Clyde  
616 North High, Suite 2  
Clyde, KS 66938-9637

FINAL AUDITED LEGAL MAX

Dear Mr. Baker,

For the 2021-2022 school year, the legal general fund is **\$2,848,542** and the legal local option budget (LOB) is **\$907,437**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 224 Clifton-Clyde**

**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	
311.5	314.0	289.8	314.0	1.0	315.0	150.9	0.0	12.1	
<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
31.5	0.0	0.0	38.6	0.0	0.0	57.2	0.0	605.3	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
2,848,542	2,932,309	2,848,542	0	2,848,542	2,927,217	31.00%	907,437	926,694	907,437

**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  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mrs. Nicholson,

For the 2021-2022 school year, the legal general fund is **\$1,343,092** and the legal local option budget (LOB) is **\$462,736**. 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.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 225 Fowler**

**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	
132.5	120.0	117.0	120.0	3.0	123.0	117.3	2.0	0.4	
<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
19.4	1.8	0.0	1.6	0.0	0.0	19.9	0.0	285.4	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
1,343,092	1,452,272	1,343,092	0	1,343,092	1,402,230	33.00%	462,736	496,746	462,736

**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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- Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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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.







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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Harshberger,

For the 2021-2022 school year, the legal general fund is **\$3,251,375** and the legal local option budget (LOB) is **\$1,102,362**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 226 Meade**

**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	
379.0	370.9	332.0	370.9	3.5	374.4	171.8	4.4	7.4	
<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
50.3	0.0	0.0	17.9	0.0	0.0	64.7	0.0	690.9	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
3,251,375	3,340,789	3,251,375	0	3,251,375	3,340,491	33.00%	1,102,362	1,129,539	1,102,362

**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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- 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.





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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Chaney,

For the 2021-2022 school year, the legal general fund is **\$2,632,861** and the legal local option budget (LOB) is **\$863,407**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 227 Hodgeman 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	
280.5	282.0	293.5	293.5	0.0	293.5	147.2	0.9	3.6	
<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
32.9	0.0	0.0	45.6	0.0	0.0	44.9	0.0	568.6	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
2,675,832	2,766,187	2,675,832	-42,971	2,632,861	2,785,184	31.00%	863,407	879,163	863,407

**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.
- 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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Merrigan,

For the 2021-2022 school year, the legal general fund is **\$152,061,818** and the legal local option budget (LOB) is **\$50,067,509**. 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.

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

FINAL AUDITED LEGAL MAX

**USD 229 Blue 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	
22,329.2	22,347.4	21,753.2	22,347.4	0.0	22,347.4	783.1	93.1	426.3	
<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
436.1	0.0	0.0	658.7	436.7	1,538.7	5,519.5	0.0	32,239.6	342,260
<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
152,061,818	152,375,173	152,061,818	0	152,061,818	151,719,724	33.00%	50,067,509	50,074,178	50,067,509

**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).
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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.





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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Burke,

For the 2021-2022 school year, the legal general fund is **\$33,631,292** and the legal local option budget (LOB) is **\$8,325,807**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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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

FINAL AUDITED LEGAL MAX

**USD 230 Spring Hill**

**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	
3,073.4	3,236.0	3,307.5	3,307.5	6.0	3,313.5	116.1	5.6	52.8	
<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
148.1	0.0	0.0	182.5	790.0	0.0	752.6	0.0	5,361.2	8,468,840
<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
33,698,647	39,245,119	33,698,647	-67,355	33,631,292	25,229,719	33.00%	8,325,807	8,753,410	8,325,807

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

June 22, 2022

James Sutton, Superintendent  
USD 231 Gardner Edgerton  
PO Box 97  
Gardner, KS 66030

FINAL AUDITED LEGAL MAX

Dear Dr. Sutton,

For the 2021-2022 school year, the legal general fund is **\$42,549,770** and the legal local option budget (LOB) is **\$14,039,820**. 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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 231 Gardner Edgerton**

**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	
5,882.1	5,955.7	5,681.6	5,955.7	10.0	5,965.7	209.0	29.0	121.5	
<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
527.1	0.0	0.0	164.0	196.4	118.1	1,709.8	1.0	9,041.6	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
42,549,770	43,010,016	42,549,770	0	42,549,770	42,544,910	33.00%	14,039,820	14,191,784	14,039,820

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

June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Harwood,

For the 2021-2022 school year, the legal general fund is **\$47,543,702** and the legal local option budget (LOB) is **\$15,682,850**. 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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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

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 232 De Soto**

**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	
7,262.7	7,307.1	6,914.4	7,307.1	17.0	7,324.1	256.6	73.0	194.8	
<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
236.2	0.0	0.0	242.0	0.0	464.6	1,307.3	0.0	10,098.6	19,690
<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
47,543,702	48,633,626	47,543,702	0	47,543,702	47,523,787	33.00%	15,682,850	16,028,249	15,682,850

**Column Notes**

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www.ksde.org

June 22, 2022

Brent Yeager, Superintendent  
USD 233 Olathe  
PO Box 2000  
Olathe, KS 66063-2000

FINAL AUDITED LEGAL MAX

Dear Dr. Yeager,

For the 2021-2022 school year, the legal general fund is **\$229,178,702** and the legal local option budget (LOB) is **\$75,078,425**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 233 Olathe**

**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	
29,177.1	29,285.6	28,385.8	29,285.6	53.3	29,338.9	1,028.0	446.4	620.7	
<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
2,462.6	102.8	0.0	699.0	4,043.4	2,319.0	7,283.9	0.0	48,344.7	1,668,544
<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
229,178,702	234,491,619	229,178,702	0	229,178,702	227,510,380	33.00%	75,078,425	76,890,423	75,078,425

**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

June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Hessong,

For the 2021-2022 school year, the legal general fund is **\$13,979,323** and the legal local option budget (LOB) is **\$4,280,794**. 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

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 234 Fort Scott**

**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	
1,863.0	1,823.1	1,726.1	1,823.1	16.0	1,839.1	64.4	1.5	47.6	
<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
413.8	75.6	0.0	104.9	0.0	0.0	413.6	0.0	2,960.5	47,210
<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
13,979,323	14,003,147	13,979,323	0	13,979,323	13,931,911	31.00%	4,318,892	4,280,794	4,280,794

**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 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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Howard,

For the 2021-2022 school year, the legal general fund is **\$4,380,103** and the legal local option budget (LOB) is **\$1,352,724**. 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

FINAL AUDITED LEGAL MAX

**USD 235 Uniontown**

**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	
428.5	429.5	443.5	443.5	4.5	448.0	194.4	0.0	6.5	
<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
97.3	12.7	0.0	63.2	0.0	0.0	105.1	0.0	927.2	16,700
<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
4,380,103	4,385,401	4,380,103	0	4,380,103	4,363,625	31.00%	1,352,724	1,357,234	1,352,724

**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 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

June 22, 2022

Dustin McEwen, Superintendent  
USD 237 Smith Center  
216 S. Jefferson  
Smith Center, KS 66967

FINAL AUDITED LEGAL MAX

Dear Mr. McEwen,

For the 2021-2022 school year, the legal general fund is **\$3,825,978** and the legal local option budget (LOB) is **\$1,275,042**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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

FINAL AUDITED LEGAL MAX

**USD 237 Smith Center**

**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	
423.3	399.0	394.9	399.0	2.5	401.5	180.6	0.6	13.0	
<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
61.5	0.0	0.0	39.3	0.0	0.0	116.5	0.0	813.0	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
3,825,978	3,938,451	3,825,978	0	3,825,978	3,863,764	33.00%	1,275,042	1,299,650	1,275,042

**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  
Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Vignery,

For the 2021-2022 school year, the legal general fund is **\$5,453,313** and the legal local option budget (LOB) is **\$1,799,565**. 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.

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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.

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

FINAL AUDITED LEGAL MAX

**USD 239 North Ottawa 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	
594.8	618.6	595.4	618.6	0.0	618.6	232.6	0.0	12.7	
<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
90.0	0.0	0.0	48.0	0.0	0.0	156.9	0.0	1,158.8	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
5,453,313	5,474,960	5,453,313	0	5,453,313	5,453,227	33.00%	1,799,565	1,806,668	1,799,565

**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).
- 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  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mrs. Irwin,

For the 2021-2022 school year, the legal general fund is **\$4,895,181** and the legal local option budget (LOB) is **\$1,615,441**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 240 Twin 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	
562.0	524.5	536.0	536.0	9.5	545.5	218.6	0.2	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
83.7	5.1	0.0	42.8	0.0	0.0	127.6	0.0	1,040.2	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
4,895,181	5,068,362	4,895,181	0	4,895,181	4,895,275	33.00%	1,615,441	1,672,602	1,615,441

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







900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Bolen,

For the 2021-2022 school year, the legal general fund is **\$1,954,382** and the legal local option budget (LOB) is **\$604,270**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 241 Wallace 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	
198.0	198.0	208.5	208.5	0.0	208.5	151.5	0.9	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
12.1	0.0	0.0	21.7	0.0	0.0	25.6	0.0	420.3	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
1,977,932	2,105,464	1,977,932	-23,550	1,954,382	2,014,232	30.00%	604,270	631,606	604,270

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





900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mrs. Rother,

For the 2021-2022 school year, the legal general fund is **\$1,187,324** and the legal local option budget (LOB) is **\$391,765**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 242 Weskan**

**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	
99.5	103.5	102.5	103.5	0.0	103.5	104.0	1.0	1.2	
<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
12.6	0.0	0.0	10.0	0.0	0.0	20.0	0.0	252.3	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
1,187,324	1,187,324	1,187,324	0	1,187,324	1,191,461	33.00%	393,182	391,765	391,765

**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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900 S.W. Jackson Street, Suite 102  
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(785) 296-3201  
www.ksde.org

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Reese,

For the 2021-2022 school year, the legal general fund is **\$4,222,694** and the legal local option budget (LOB) is **\$1,309,088**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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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

FINAL AUDITED LEGAL MAX

**USD 243 Lebo-Waverly**

**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	
423.0	444.2	451.0	451.0	4.0	455.0	196.3	0.0	8.7	
<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
62.0	0.0	0.0	26.4	0.0	0.0	148.9	0.0	897.3	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
4,222,694	4,547,408	4,222,694	0	4,222,694	4,222,863	31.00%	1,309,088	1,409,705	1,309,088

**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 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

June 22, 2022

Craig Marshall, Superintendent  
USD 244 Burlington  
301 Neosho Street  
Burlington, KS 66839-1700

FINAL AUDITED LEGAL MAX

Dear Mr. Marshall,

For the 2021-2022 school year, the legal general fund is **\$7,078,295** and the legal local option budget (LOB) is **\$2,223,182**. 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 black ink, appearing to read "Dale Brungardt".

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 244 Burlington**

**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	
815.0	799.0	772.5	799.0	9.5	808.5	251.8	1.3	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
112.3	0.0	0.0	49.1	0.0	0.0	256.5	0.0	1,504.1	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
7,078,295	7,490,070	7,078,295	0	7,078,295	7,171,556	31.00%	2,223,182	2,321,893	2,223,182

**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.
- 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  
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June 22, 2022

Matt Thomsen, Superintendent  
USD 245 LeRoy-Gridley  
Box 278  
LeRoy, KS 66857

FINAL AUDITED LEGAL MAX

Dear Mr. Thomsen,

For the 2021-2022 school year, the legal general fund is **\$2,092,288** and the legal local option budget (LOB) is **\$672,630**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 245 LeRoy-Gridley**

**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	
202.0	182.0	164.0	182.0	2.0	184.0	145.7	0.0	4.6	
<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
33.4	4.4	0.0	25.1	0.0	0.0	47.4	0.0	444.6	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
2,092,288	2,189,702	2,092,288	0	2,092,288	2,169,774	31.00%	672,630	704,141	672,630

**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

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

FINAL AUDITED LEGAL MAX

Dear Mr. Gorman,

For the 2021-2022 school year, the legal general fund is **\$4,487,191** and the legal local option budget (LOB) is **\$1,388,740**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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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

FINAL AUDITED LEGAL MAX

**USD 246 Northeast**

**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	
438.5	449.0	424.0	449.0	7.5	456.5	196.8	0.4	6.1	
<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
121.5	26.4	0.0	29.8	0.0	0.0	114.4	0.0	951.9	7,550
<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
4,487,191	4,619,997	4,487,191	0	4,487,191	4,479,807	31.00%	1,388,740	1,416,699	1,388,740

**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

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

FINAL AUDITED LEGAL MAX

Dear Dr. Miner,

For the 2021-2022 school year, the legal general fund is **\$4,662,940** and the legal local option budget (LOB) is **\$1,588,283**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, 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.

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

FINAL AUDITED LEGAL MAX

**USD 247 Cherokee**

**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	
469.1	467.1	442.7	467.1	6.0	473.1	201.2	0.0	21.6	
<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
108.9	23.6	0.0	54.8	0.0	0.0	105.2	0.0	988.4	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
4,662,940	4,734,177	4,662,940	0	4,662,940	4,812,979	33.00%	1,588,283	1,598,067	1,588,283

**Column Notes**

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





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June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Bauer,

For the 2021-2022 school year, the legal general fund is **\$8,215,235** and the legal local option budget (LOB) is **\$2,542,089**. 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 "D. Craig Neuenswander".

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 248 Girard**

**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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1,005.0	991.5	963.0	991.5	13.0	1,004.5	245.9	2.2	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
166.5	3.6	0.0	65.0	0.0	0.0	226.5	0.0	1,742.5	15,030
<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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8,215,235	8,296,649	8,215,235	0	8,215,235	8,200,288	31.00%	2,542,089	2,549,215	2,542,089

**Column Notes**

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(785) 296-3201  
www.ksde.org

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Simoncic,

For the 2021-2022 school year, the legal general fund is **\$7,391,321** and the legal local option budget (LOB) is **\$2,425,670**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 249 Frontenac 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	
912.0	943.5	930.5	943.5	0.5	944.0	250.5	3.9	19.5	
<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
115.7	0.0	0.0	15.9	0.0	0.0	212.4	0.0	1,561.9	41,020
<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
7,391,321	7,549,068	7,391,321	0	7,391,321	7,350,514	33.00%	2,425,670	2,487,094	2,425,670

**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

June 22, 2022

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

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Mr. Proffitt,

For the 2021-2022 school year, the legal general fund is **\$24,946,131** and the legal local option budget (LOB) is **\$7,378,141**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

**USD 250 Pittsburg**

**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	
2,911.3	3,042.3	3,076.0	3,076.0	61.5	3,137.5	109.9	83.7	40.9	
<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
849.9	184.4	0.0	89.2	0.0	0.0	762.7	0.0	5,258.2	202,460
<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
24,947,549	25,184,072	24,947,549	-1,418	24,946,131	24,745,105	30.00%	7,423,532	7,378,141	7,378,141

**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).
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- 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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Blair,

For the 2021-2022 school year, the legal general fund is **\$3,395,202** and the legal local option budget (LOB) is **\$1,118,766**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 251 North Lyon 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	
346.5	345.5	345.0	345.5	0.0	345.5	161.9	0.0	13.5	
<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
47.9	0.0	0.0	49.1	0.0	0.0	102.5	0.0	720.4	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
3,395,202	3,490,498	3,395,202	0	3,395,202	3,390,200	33.00%	1,118,766	1,143,660	1,118,766

**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 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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Argabright,

For the 2021-2022 school year, the legal general fund is **\$4,506,936** and the legal local option budget (LOB) is **\$1,487,234**. 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.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 252 Southern Lyon 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	
461.1	453.5	468.0	468.0	5.0	473.0	201.2	0.0	16.3	
<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
82.3	12.1	0.0	43.6	0.0	0.0	129.2	0.0	957.7	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
4,506,936	4,749,766	4,506,936	0	4,506,936	4,506,770	33.00%	1,487,234	1,567,473	1,487,234

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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Anderson-Harder,

For the 2021-2022 school year, the legal general fund is **\$32,517,519** and the legal local option budget (LOB) is **\$10,563,865**. 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.

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

FINAL AUDITED LEGAL MAX

**USD 253 Emporia**

**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	
4,414.7	4,393.4	4,134.5	4,393.4	67.5	4,460.9	156.3	186.3	87.9	
<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
809.7	77.9	0.0	237.7	0.0	0.0	893.1	0.0	6,909.8	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
32,517,519	34,077,087	32,517,519	0	32,517,519	32,517,453	33.00%	10,730,759	10,563,865	10,563,865

**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

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Buck,

For the 2021-2022 school year, the legal general fund is **\$4,294,225** and the legal local option budget (LOB) is **\$1,336,708**. 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.

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 254 Barber County North**  
**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	
476.5	473.7	424.2	473.7	8.5	482.2	203.6	0.7	10.3	
<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
59.5	0.0	0.0	35.3	0.0	0.0	120.9	0.0	912.5	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
4,294,225	4,524,348	4,294,225	0	4,294,225	4,311,960	31.00%	1,336,708	1,402,521	1,336,708

**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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- Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 53 - Legal LOB: Lesser of Column 51 or Column 52.







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Topeka, Kansas 66612-1212  
(785) 296-3201  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Miller,

For the 2021-2022 school year, the legal general fund is **\$2,302,492** and the legal local option budget (LOB) is **\$715,325**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 255 South Barber**

**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	
241.5	215.1	206.1	215.1	3.5	218.6	153.0	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
30.5	0.0	0.0	20.4	0.0	0.0	58.7	0.0	490.3	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
2,307,352	2,434,414	2,307,352	-4,860	2,302,492	2,307,499	31.00%	715,325	754,731	715,325

**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.
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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.





900 S.W. Jackson Street, Suite 102  
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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mrs. Ensminger,

For the 2021-2022 school year, the legal general fund is **\$2,566,371** and the legal local option budget (LOB) is **\$837,194**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 256 Marmaton 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	
249.0	250.0	233.5	250.0	3.0	253.0	154.0	0.0	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
40.2	1.4	0.0	24.4	0.0	0.0	62.1	0.0	541.9	16,190
<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
2,566,371	2,881,650	2,566,371	0	2,566,371	2,700,627	31.00%	837,194	899,488	837,194

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







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June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Mr. Fager,

For the 2021-2022 school year, the legal general fund is **\$9,492,434** and the legal local option budget (LOB) is **\$3,252,891**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 257 lola**  
**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	
1,150.6	1,107.3	1,084.4	1,107.3	23.0	1,130.3	228.4	0.6	31.0	
<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
242.5	37.4	0.0	52.9	0.0	0.0	289.2	0.0	2,012.3	22,550
<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
9,492,434	9,903,645	9,492,434	0	9,492,434	9,857,246	33.00%	3,252,891	3,296,840	3,252,891

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





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Topeka, Kansas 66612-1212  
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www.ksde.org

June 22, 2022

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

FINAL AUDITED LEGAL MAX

Dear Dr. Wheeler,

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

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

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Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 258 Humboldt**

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

(Computed using \$4,706 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>	
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/19 & 2/20/20	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/20 & 2/20/21	Adjusted Enrollment	Preschool-Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE	
584.5	581.0	545.5	581.0	5.5	586.5	226.9	0.2	23.2	
<u>Col 20</u>	<u>Col 23</u>	<u>Col 25</u>	<u>Col 28</u>	<u>Col 29</u>	<u>Col 30</u>	<u>Col 32</u>	<u>Col 33</u>	<u>Col 39</u>	
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
109.4	2.7	0.0	24.5	0.0	0.0	191.8	0.0	1,165.2	1,288,860
<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>	<u>Col 53</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2021-2022 Adj. Legal General Fund Budget	2021-2022 LOB Base General Fund	2021-2022 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	2021-2022 Legal Max LOB Budget
6,772,291	6,845,461	6,772,291	-4,963	6,767,328	5,483,476	33.00%	1,809,547	1,812,025	1,809,547

**Column Notes**

- Col 7 - Higher of 1st preceding year (Col 3), 2nd preceding year (Col 2) or 3-year average (if eligible) [(Col 1 + Col 2 + Col 3) / 3].
- 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.
- 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  
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June 22, 2022

Alicia Thompson, Superintendent  
USD 259 Wichita  
903 S Edgemoor  
Wichita, KS 67218

FINAL AUDITED LEGAL MAX

Dear Dr. Thompson,

For the 2021-2022 school year, the legal general fund is **\$386,971,917** and the legal local option budget (LOB) is **\$127,282,318**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 259 Wichita**

**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	
46,954.2	46,332.1	44,093.9	46,332.1	844.0	47,176.1	1,653.1	1,728.3	790.3	
<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
13,891.3	3,013.6	0.0	1,945.7	0.0	0.0	11,761.7	1.0	81,961.1	1,262,980
<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
386,971,917	402,566,025	386,971,917	0	386,971,917	385,703,995	33.00%	127,282,318	131,552,139	127,282,318

**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 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

June 22, 2022

Heather Bohaty, Superintendent  
USD 260 Derby  
1550 E. Walnut Grove Rd  
Derby, KS 67037-1489

FINAL AUDITED LEGAL MAX

Dear Mrs. Bohaty,

For the 2021-2022 school year, the legal general fund is **\$48,244,036** and the legal local option budget (LOB) is **\$14,580,670**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 260 Derby**

**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	
6,891.8	7,031.3	6,827.8	7,031.3	23.5	7,054.8	247.2	84.5	125.8	
<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
1,124.3	41.4	0.0	195.8	0.0	0.0	1,372.2	0.0	10,246.0	26,360
<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
48,244,036	49,003,633	48,244,036	0	48,244,036	48,217,609	31.00%	14,947,459	14,580,670	14,580,670

**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

June 22, 2022

Jeff Hersh, Superintendent  
USD 261 Haysville  
1745 W Grand Ave  
Haysville, KS 67060-1234

FINAL AUDITED LEGAL MAX

Dear Mr. Hersh,

For the 2021-2022 school year, the legal general fund is **\$41,548,624** and the legal local option budget (LOB) is **\$13,669,758**. 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.

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

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Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 261 Haysville**

**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	
5,576.7	5,649.2	5,485.1	5,649.2	90.5	5,739.7	201.1	41.4	110.9	
<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
1,045.0	55.8	0.0	292.0	0.0	0.0	1,316.4	0.0	8,802.3	125,000
<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
41,548,624	42,875,425	41,548,624	0	41,548,624	41,423,509	33.00%	13,669,758	14,147,355	13,669,758

**Column Notes**

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www.ksde.org

June 22, 2022

Cory Gibson, Superintendent  
USD 262 Valley Center Pub Sch  
143 S. Meridian  
Valley Center, KS 67147

FINAL AUDITED LEGAL MAX

Dear Dr. Gibson,

For the 2021-2022 school year, the legal general fund is **\$21,272,234** and the legal local option budget (LOB) is **\$6,920,712**. 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.

*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,

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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

FINAL AUDITED LEGAL MAX

**USD 262 Valley Center 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	
2,899.8	2,986.7	2,928.5	2,986.7	28.5	3,015.2	105.7	19.3	62.6	
<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
343.2	0.0	0.0	196.3	0.0	0.0	714.1	0.0	4,456.4	330,095
<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
21,301,913	21,927,652	21,301,913	-29,679	21,272,234	20,971,856	33.00%	6,920,712	7,000,000	6,920,712

**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

June 22, 2022

Jay Ensley, Superintendent  
USD 263 Mulvane  
Box 130  
Mulvane, KS 67110

FINAL AUDITED LEGAL MAX

Dear Dr. Ensley,

For the 2021-2022 school year, the legal general fund is **\$12,059,596** and the legal local option budget (LOB) is **\$3,979,630**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 263 Mulvane**

**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	
1,785.5	1,774.5	1,719.0	1,774.5	21.5	1,796.0	62.9	1.1	42.6	
<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
196.5	0.0	0.0	52.7	0.0	0.0	410.8	0.0	2,562.6	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
12,059,596	12,942,441	12,059,596	0	12,059,596	12,059,486	33.00%	3,979,630	4,271,052	3,979,630

**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

June 22, 2022

Chris Cooper, Superintendent  
USD 264 Clearwater  
Box 248  
Clearwater, KS 67026

FINAL AUDITED LEGAL MAX

Dear Mr. Cooper,

For the 2021-2022 school year, the legal general fund is **\$8,806,139** and the legal local option budget (LOB) is **\$2,750,518**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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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

FINAL AUDITED LEGAL MAX

**USD 264 Clearwater**

**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	
1,108.5	1,156.4	1,084.0	1,156.4	5.5	1,161.9	222.3	0.4	16.2	
<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
107.4	0.0	0.0	86.5	0.0	0.0	290.7	0.0	1,885.4	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
8,872,692	8,984,165	8,872,692	-66,553	8,806,139	8,872,640	31.00%	2,750,518	2,780,430	2,750,518

**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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www.ksde.org

June 22, 2022

Justin B Henry, Superintendent  
USD 265 Goddard  
P.O. Box 249  
Goddard, KS 67052-0249

FINAL AUDITED LEGAL MAX

Dear Dr. Henry,

For the 2021-2022 school year, the legal general fund is **\$40,236,964** and the legal local option budget (LOB) is **\$13,131,409**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,706, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and Virtual state aid. This total is multiplied by the LOB BASE of \$4,706, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

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

Dale Brungardt, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

FINAL AUDITED LEGAL MAX

**USD 265 Goddard**

**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	
5,745.8	5,798.8	5,825.1	5,825.1	40.0	5,865.1	205.5	23.8	178.6	
<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
419.6	0.0	0.0	412.3	0.0	0.0	1,350.7	0.0	8,455.6	444,910
<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
40,236,964	42,018,629	40,236,964	0	40,236,964	39,792,148	33.00%	13,131,409	13,715,165	13,131,409

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





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Topeka, Kansas 66612-1212  
(785) 296-3201  
www.ksde.org

June 22, 2022

Chad Higgins, Superintendent  
USD 266 Maize  
905 W Academy Ave  
Maize, KS 67101-9405

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Dr. Higgins,

For the 2021-2022 school year, the legal general fund is **\$52,958,950** and the legal local option budget (LOB) is **\$16,499,069**. 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.

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

**USD 266 Maize**

**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	
7,118.1	7,214.2	7,067.2	7,214.2	47.0	7,261.2	254.4	32.4	211.1	
<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
440.4	0.0	0.0	604.8	0.0	72.4	1,875.0	1.0	10,752.7	2,530,000
<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
53,132,206	53,789,864	53,132,206	-173,256	52,958,950	50,597,413	33.00%	16,697,146	16,499,069	16,499,069

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

June 22, 2022

Mindy Bruce, Superintendent  
USD 267 Renwick  
600 West Rush  
Andale, KS 67001

FINAL REPUBLISHED AUDITED LEGAL MAX

Dear Ms. Bruce,

For the 2021-2022 school year, the legal general fund is **\$12,592,938** and the legal local option budget (LOB) is **\$4,058,611**. 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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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

**FINAL REPUBLISHED AUDITED LEGAL MAX**

**USD 267 Renwick**

**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	
1,786.0	1,801.6	1,757.0	1,801.6	29.0	1,830.6	64.1	0.2	71.7	
<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
137.9	0.2	0.0	124.3	0.0	0.0	459.3	0.0	2,688.3	60,000
<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
12,711,140	12,974,205	12,711,140	-118,202	12,592,938	12,651,318	33.00%	4,174,935	4,058,611	4,058,611

**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.

