November 13, 2020

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

Dear Mr. Damman,

For the 2020-2021 school year, the legal general fund is $4,694,794 and the legal local option budget (LOB) is $1,439,861. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 101 Erie-Galesburg

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>514.5</td>
<td>491.5</td>
<td>467.0</td>
<td>491.5</td>
<td>3.0</td>
<td>494.5</td>
<td>206.8</td>
<td>1.5</td>
<td>8.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>86.6</td>
<td>9.5</td>
<td>0.0</td>
<td>66.5</td>
<td>0.0</td>
<td>169.0</td>
<td>0.0</td>
<td>1,043.0</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,765,467</td>
<td>4,946,856</td>
<td>4,765,467</td>
<td>-70,673</td>
<td>4,694,794</td>
<td>4,799,536</td>
<td>30.00%</td>
<td>1,439,861</td>
<td>1,494,742</td>
<td>1,439,861</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Waters,

For the 2020-2021 school year, the legal general fund is $5,511,128 and the legal local option budget (LOB) is $1,667,501. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 102 Cimarron-Ensign

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>638.2</td>
<td>659.1</td>
<td>654.4</td>
<td>659.1</td>
<td>4.5</td>
<td>663.6</td>
<td>239.3</td>
<td>42.1</td>
<td>15.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>94.9</td>
<td>0.0</td>
<td>0.0</td>
<td>33.9</td>
<td>0.0</td>
<td>0.0</td>
<td>116.8</td>
<td>0.0</td>
<td>1,206.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>5,511,128</td>
<td>5,748,716</td>
<td>5,511,128</td>
<td>0</td>
<td>5,511,128</td>
<td>5,558,338</td>
<td>30.00%</td>
<td>1,667,501</td>
<td>1,739,386</td>
<td>1,667,501</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Pekarek,

For the 2020-2021 school year, the legal general fund is $1,770,031 and the legal local option budget (LOB) is $538,152. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
November 13, 2020

USD 103 Cheylin
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>128.5</td>
<td>126.5</td>
<td>143.0</td>
<td>143.0</td>
<td>0.0</td>
<td>143.0</td>
<td>128.8</td>
<td>8.1</td>
<td>6.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>32.9</td>
<td>5.7</td>
<td>0.0</td>
<td>23.1</td>
<td>0.0</td>
<td>0.0</td>
<td>39.4</td>
<td>0.0</td>
<td>387.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,770,031</td>
<td>1,821,660</td>
<td>1,770,031</td>
<td>0</td>
<td>1,770,031</td>
<td>1,793,839</td>
<td>30.00%</td>
<td>538,152</td>
<td>553,773</td>
<td>538,152</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Stoddard,

For the 2020-2021 school year, the legal general fund is $3,348,163 and the legal local option budget (LOB) is $1,012,154. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>329.5</td>
<td>353.9</td>
<td>364.0</td>
<td>364.0</td>
<td>0.0</td>
<td>364.0</td>
<td>168.3</td>
<td>5.0</td>
<td>9.8</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>60.5</td>
<td>3.4</td>
<td>0.0</td>
<td>43.1</td>
<td>0.0</td>
<td>0.0</td>
<td>78.7</td>
<td>0.0</td>
<td>732.8</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Legal Max General Fund</td>
<td>Adopted General Fund</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,348,163</td>
<td>3,463,302</td>
<td>3,348,163</td>
<td>0</td>
<td>3,348,163</td>
<td>3,373,847</td>
<td>30.00%</td>
<td>1,012,154</td>
<td>1,046,990</td>
</tr>
</tbody>
</table>

**Column Notes**

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

November 13, 2020

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

Dear Mr. Jones,

For the 2020-2021 school year, the legal general fund is \$1,376,113 and the legal local option budget (LOB) is \$498,836. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 106 Western Plains

#### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcx) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
</tr>
<tr>
<td>94.5</td>
<td>99.5</td>
<td>109.5</td>
<td>109.5</td>
<td>1.5</td>
<td>111.0</td>
<td>109.4</td>
<td>7.5</td>
<td>10.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>29.0</td>
<td>6.3</td>
<td>0.0</td>
<td>21.7</td>
<td>0.0</td>
<td>0.0</td>
<td>19.6</td>
<td>0.0</td>
<td>314.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,438,321</td>
<td>1,475,787</td>
<td>1,438,321</td>
<td>-62,208</td>
<td>1,376,113</td>
<td>1,511,624</td>
<td>33.00%</td>
<td>498,836</td>
<td>511,305</td>
<td>498,836</td>
</tr>
</tbody>
</table>

**Column Notes**

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38** - Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39** - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Boley,

For the 2020-2021 school year, the legal general fund is $3,120,627 and the legal local option budget (LOB) is $943,219. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### November 13, 2020

**USD 107 Rock Hills**

**2020-2021 Legal Maximum General Fund Budget**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>302.5</td>
<td>293.5</td>
<td>316.0</td>
<td>316.0</td>
<td>4.0</td>
<td>320.0</td>
<td>152.8</td>
<td>0.0</td>
<td>9.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>62.9</td>
<td>3.1</td>
<td>0.0</td>
<td>49.9</td>
<td>0.0</td>
<td>0.0</td>
<td>85.2</td>
<td>0.0</td>
<td>683.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,120,627</td>
<td>3,238,507</td>
<td>3,120,627</td>
<td>0</td>
<td>3,120,627</td>
<td>3,144,062</td>
<td>30.00%</td>
<td>943,219</td>
<td>978,885</td>
<td>943,219</td>
</tr>
</tbody>
</table>

---

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Denise O’Dea, Superintendent
USD 108 Washington Co. Schools
P.O. Box 275
Washington, KS 66968

Dear Ms. O’Dea,

For the 2020-2021 school year, the legal general fund is $3,266,437 and the legal local option budget (LOB) is $1,044,259. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>329.2</td>
<td>327.3</td>
<td>350.7</td>
<td>350.7</td>
<td>0.0</td>
<td>350.7</td>
<td>163.8</td>
<td>3.9</td>
<td>11.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>63.4</td>
<td>1.4</td>
<td>0.0</td>
<td>45.7</td>
<td>0.0</td>
<td>0.0</td>
<td>81.6</td>
<td>0.0</td>
<td>722.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,298,818</td>
<td>3,280,542</td>
<td>3,280,542</td>
<td>-14,105</td>
<td>3,266,437</td>
<td>3,499,294</td>
<td>30.00%</td>
<td>1,049,788</td>
<td>1,044,259</td>
<td>1,044,259</td>
</tr>
</tbody>
</table>

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

For the 2020-2021 school year, the legal general fund is $4,576,268 and the legal local option budget (LOB) is $1,409,523. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www ksde org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

cc: District Clerk  
    President of Board

Enclosure
### USD 109 Republic County

#### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>511.0</td>
<td>515.4</td>
<td>514.7</td>
<td>515.4</td>
<td>3.5</td>
<td>518.9</td>
<td>212.7</td>
<td>0.7</td>
<td>8.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>87.6</td>
<td>2.6</td>
<td>0.0</td>
<td>55.1</td>
<td>0.0</td>
<td>0.0</td>
<td>118.5</td>
<td>0.0</td>
<td>1,004.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,590,017</td>
<td>4,653,527</td>
<td>4,590,017</td>
<td>-13,749</td>
<td>4,576,268</td>
<td>4,698,409</td>
<td>30.00%</td>
<td>1,409,523</td>
<td>1,428,738</td>
<td>1,409,523</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Lunch Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Hall,

For the 2020-2021 school year, the legal general fund is $2,266,681 and the legal local option budget (LOB) is $704,288. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 110 Thunder Ridge Schools

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>--------</td>
</tr>
<tr>
<td>197.5</td>
<td>196.0</td>
<td>190.1</td>
<td>196.0</td>
<td>0.0</td>
<td>196.0</td>
<td>148.9</td>
<td>0.0</td>
<td>5.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>35.3</td>
<td>4.6</td>
<td>0.0</td>
<td>46.9</td>
<td>0.0</td>
<td>0.0</td>
<td>59.1</td>
<td>0.0</td>
<td>496.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>2,266,681</td>
<td>2,330,190</td>
<td>2,266,681</td>
<td>0</td>
<td>2,266,681</td>
<td>2,347,627</td>
<td>30.00%</td>
<td>704,288</td>
<td>723,503</td>
<td>704,288</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Newman,

For the 2020-2021 school year, the legal general fund is $2,959,717 and the legal local option budget (LOB) is $952,322. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## Doniphan West Schools

### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>310.0</td>
<td>316.0</td>
<td>318.7</td>
<td>318.7</td>
<td>3.0</td>
<td>321.7</td>
<td>153.4</td>
<td>0.0</td>
<td>3.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE Virtual WTD FTE State Aid</td>
<td></td>
</tr>
<tr>
<td>32.4</td>
<td>0.0</td>
<td>0.0</td>
<td>57.2</td>
<td>0.0</td>
<td>0.0</td>
<td>93.4</td>
<td>0.0</td>
<td>661.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,023,764</td>
<td>3,249,016</td>
<td>3,023,764</td>
<td>-64,047</td>
<td>2,959,717</td>
<td>3,174,408</td>
<td>30.00%</td>
<td>952,322</td>
<td>1,020,475</td>
<td>952,322</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
December 13, 2020

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

Dear Mr. Clark,

For the 2020-2021 school year, the legal general fund is $4,430,836 and the legal local option budget (LOB) is $1,466,150. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

cc:  District Clerk  
     President of Board

Enclosure
**USD 112 Central Plains**

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,459 BASE)

| FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/17 & 2/2/18 | FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/17 & 2/2/18 | FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/19 & 2/20/20 | Adjusted Enrollment | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrolment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/Tech Ed WTD FTE | **Col 1** | **Col 2** | **Col 3** | **Col 4** | **Col 5** | **Col 7** | **Col 8** | **Col 9** | **Col 11** |
| 457.1 | 456.0 | 428.0 | 456.0 | 6.5 | 462.5 | 198.4 | 0.0 | 9.4 |

<table>
<thead>
<tr>
<th>At-Risk (Free Lunch) WTD FTE</th>
<th>High Density At-Risk WTD FTE</th>
<th>School Facilities WTD FTE</th>
<th>Transportation WTD FTE</th>
<th>Ancillary WTD FTE</th>
<th>Cost of Living WTD FTE</th>
<th>Special Education WTD FTE</th>
<th>KAMS FTE</th>
<th>Total WTD FTE (incl SPED)</th>
<th>Virtual State Aid</th>
</tr>
</thead>
<tbody>
<tr>
<td>83.2</td>
<td>5.7</td>
<td>0.0</td>
<td>66.4</td>
<td>0.0</td>
<td>0.0</td>
<td>121.9</td>
<td>0.0</td>
<td>947.5</td>
<td>115,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Computed General Fund</th>
<th>Adopted General Fund</th>
<th>Legal Max General Fund (before reductions)</th>
<th>Prior Year Total Reductions</th>
<th>2020-2021 Adj. Legal General Fund Budget</th>
<th>2020-2021 LOB Base General Fund</th>
<th>2020-2021 Authorized Percent</th>
<th>Computed Local Option Budget</th>
<th>Adopted Local Option Budget</th>
<th>2020-2021 Legal Max LOB Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,444,128</td>
<td>5,044,467</td>
<td>4,444,128</td>
<td>-13,292</td>
<td>4,430,836</td>
<td>4,490,341</td>
<td>33.00%</td>
<td>1,481,813</td>
<td>1,466,150</td>
<td>1,466,150</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Evans,

For the 2020-2021 school year, the legal general fund is $7,948,041 and the legal local option budget (LOB) is $2,745,496. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 113 Prairie Hills

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,050.1</td>
<td>1,072.3</td>
<td>1,053.5</td>
<td>1,072.3</td>
<td>11.5</td>
<td>1,083.8</td>
<td>236.2</td>
<td>0.0</td>
<td>24.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>121.5</td>
<td>0.2</td>
<td>0.0</td>
<td>100.3</td>
<td>0.0</td>
<td>0.0</td>
<td>173.9</td>
<td>0.0</td>
<td>1,740.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>7,952,345</td>
<td>8,067,483</td>
<td>7,952,345</td>
<td>-4,304</td>
<td>7,948,041</td>
<td>8,319,686</td>
<td>33.00%</td>
<td>2,745,496</td>
<td>2,783,816</td>
<td>2,745,496</td>
</tr>
</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Githens,

For the 2020-2021 school year, the legal general fund is $5,411,221 and the legal local option budget (LOB) is $1,630,592. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
**USD 114 Riverside**  
**2020-2021 Legal Maximum General Fund Budget**  
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>588.5</td>
<td>580.0</td>
<td>563.4</td>
<td>580.0</td>
<td>8.0</td>
<td>588.0</td>
<td>227.2</td>
<td>0.0</td>
<td>17.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>119.1</td>
<td>13.4</td>
<td>0.0</td>
<td>57.6</td>
<td>0.0</td>
<td>0.0</td>
<td>164.3</td>
<td>0.0</td>
<td>1,187.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>5,440,493</td>
<td>5,429,177</td>
<td>5,429,177</td>
<td>-17,956</td>
<td>5,411,221</td>
<td>5,463,417</td>
<td>30.00%</td>
<td>1,639,025</td>
<td>1,630,592</td>
<td>1,630,592</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)  
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.  
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
For the 2020-2021 school year, the legal general fund is $5,089,391 and the legal local option budget (LOB) is $1,541,951. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 115 Nemaha Central

#### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>555.2</td>
<td>564.4</td>
<td>595.3</td>
<td>595.3</td>
<td>17.0</td>
<td>612.3</td>
<td>231.5</td>
<td>1.5</td>
<td>15.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>57.1</td>
<td>0.0</td>
<td>0.0</td>
<td>54.1</td>
<td>0.0</td>
<td>0.0</td>
<td>144.2</td>
<td>0.0</td>
<td>1,116.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>5,101,745</td>
<td>5,106,771</td>
<td>5,101,745</td>
<td>-12,354</td>
<td>5,089,391</td>
<td>5,139,837</td>
<td>30.00%</td>
<td>1,541,951</td>
<td>1,543,472</td>
<td>1,541,951</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Holmes,

For the 2020-2021 school year, the legal general fund is $2,474,114 and the legal local option budget (LOB) is $748,072. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
President of Board

Enclosure
## USD 200 Greeley County Schools

### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>253.1</td>
<td>250.0</td>
<td>234.2</td>
<td>250.0</td>
<td>4.0</td>
<td>254.0</td>
<td>154.0</td>
<td>9.4</td>
<td>9.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>46.0</td>
<td>2.8</td>
<td>0.0</td>
<td>27.2</td>
<td>0.0</td>
<td>0.0</td>
<td>38.4</td>
<td>0.0</td>
<td>541.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal Max Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>2,474,114</td>
<td>2,526,657</td>
<td>2,474,114</td>
<td>0</td>
<td>2,474,114</td>
<td>2,493,572</td>
<td>30.00%</td>
<td>748,072</td>
<td>763,969</td>
<td>748,072</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34**: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 36**: Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39**: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Dear Dr. Dandoy,

For the 2020-2021 school year, the legal general fund is $30,476,245 and the legal local option budget (LOB) is $9,189,862. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
President of Board

Enclosure
## USD 202 Turner-Kansas City

### 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,956.0</td>
<td>3,899.5</td>
<td>3,839.8</td>
<td>3,899.5</td>
<td>59.5</td>
<td>3,959.0</td>
<td>138.7</td>
<td>164.8</td>
<td>62.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>1,110.3</td>
<td>240.9</td>
<td>0.0</td>
<td>147.0</td>
<td>0.0</td>
<td>0.0</td>
<td>831.9</td>
<td>3.0</td>
<td>6,657.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>30,476,245</td>
<td>31,290,034</td>
<td>30,476,245</td>
<td>0</td>
<td>30,476,245</td>
<td>30,632,872</td>
<td>30.00%</td>
<td>9,189,862</td>
<td>9,414,778</td>
<td>9,189,862</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
- Col 23: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38: Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40: Adjusted Legal General Fund: Column 38 less Column 39
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Dain,

For the 2020-2021 school year, the legal general fund is $16,840,587 and the legal local option budget (LOB) is $5,563,397. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,260.3</td>
<td>2,314.0</td>
<td>2,435.5</td>
<td>2,435.5</td>
<td>0.0</td>
<td>2,435.5</td>
<td>85.3</td>
<td>22.4</td>
<td>44.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>146.7</td>
<td>0.0</td>
<td>0.0</td>
<td>140.6</td>
<td>0.0</td>
<td>116.0</td>
<td>673.5</td>
<td>0.0</td>
<td>3,664.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget (2020-2021 LOB Base General Fund)</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16,840,587</td>
<td>17,169,457</td>
<td>16,840,587</td>
<td>0</td>
<td>16,840,587</td>
<td>16,858,779</td>
<td>33.00%</td>
<td>5,563,397</td>
<td>5,680,638</td>
<td>5,563,397</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Brungardt,

For the 2020-2021 school year, the legal general fund is $19,635,382 and the legal local option budget (LOB) is $6,464,024. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

 Kansas leads the world in the success of each student.
USD 204 Bonner Springs
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,607.7</td>
<td>2,591.3</td>
<td>2,621.5</td>
<td>2,621.5</td>
<td>11.0</td>
<td>2,632.5</td>
<td>92.2</td>
<td>25.2</td>
<td>65.4</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>427.9</td>
<td>8.9</td>
<td>0.0</td>
<td>110.9</td>
<td>0.0</td>
<td>0.0</td>
<td>895.4</td>
<td>0.0</td>
<td>4,258.4</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>19,635,382</td>
<td>20,215,049</td>
<td>19,635,382</td>
<td>0</td>
<td>19,635,382</td>
<td>19,587,952</td>
<td>33.00%</td>
<td>6,464,024</td>
<td>6,635,248</td>
</tr>
</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Lovesee,

For the 2020-2021 school year, the legal general fund is $4,444,495 and the legal local option budget (LOB) is $1,378,686. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>475.5</td>
<td>496.0</td>
<td>483.2</td>
<td>496.0</td>
<td>0.0</td>
<td>496.0</td>
<td>207.1</td>
<td>0.9</td>
<td>15.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>81.8</td>
<td>0.2</td>
<td>0.0</td>
<td>66.7</td>
<td>0.0</td>
<td>0.0</td>
<td>120.7</td>
<td>0.0</td>
<td>988.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund Admitted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4,551,000</td>
<td>4,506,862</td>
<td>4,506,862</td>
<td>-62,367</td>
<td>4,444,495</td>
<td>4,604,836</td>
<td>30.00%</td>
<td>1,381,451</td>
<td>1,378,686</td>
<td>1,378,686</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34**: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38**: Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39**: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Regier,

For the 2020-2021 school year, the legal general fund is $4,458,237 and the legal local option budget (LOB) is $1,506,887. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 206 Remington-Whitewater

### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>504.7</td>
<td>492.9</td>
<td>460.8</td>
<td>492.9</td>
<td>3.0</td>
<td>495.9</td>
<td>207.1</td>
<td>2.4</td>
<td>3.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>62.0</td>
<td>0.0</td>
<td>0.0</td>
<td>76.3</td>
<td>0.0</td>
<td>0.0</td>
<td>144.7</td>
<td>0.0</td>
<td>992.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,533,362</td>
<td>4,623,828</td>
<td>4,533,362</td>
<td>-75,125</td>
<td>4,458,237</td>
<td>4,566,324</td>
<td>33.00%</td>
<td>1,506,887</td>
<td>1,536,995</td>
<td>1,506,887</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Mispagel,

For the 2020-2021 school year, the legal general fund is $9,880,006 and the legal local option budget (LOB) is $3,284,531. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 207 Ft Leavenworth

#### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 6</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,823.6</td>
<td>1,756.5</td>
<td>1,716.0</td>
<td>1,765.4</td>
<td>0.0</td>
<td>1,765.4</td>
<td>61.9</td>
<td>10.2</td>
<td>0.0</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>18.4</td>
<td>0.0</td>
<td>0.0</td>
<td>24.7</td>
<td>0.0</td>
<td>0.0</td>
<td>281.8</td>
<td>0.0</td>
<td>2,162.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>9,880,006</td>
<td>9,952,196</td>
<td>9,880,006</td>
<td>0</td>
<td>9,880,006</td>
<td>9,953,125</td>
<td>33.00%</td>
<td>3,284,531</td>
<td>3,308,557</td>
<td>3,284,531</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
- Col 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38: Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40: Adjusted Legal General Fund: Column 38 less Column 39.
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Desormiers,

For the 2020-2021 school year, the legal general fund is $3,429,948 and the legal local option budget (LOB) is $1,152,762. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
# USD 208 Wakeeney

## 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>385.3</td>
<td>375.5</td>
<td>384.5</td>
<td>384.5</td>
<td>1.5</td>
<td>386.0</td>
<td>175.6</td>
<td>0.0</td>
<td>14.0</td>
</tr>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>WTD FTE</td>
<td>KAMS FTE</td>
</tr>
<tr>
<td>43.1</td>
<td>0.0</td>
<td>28.7</td>
<td>0.0</td>
<td>0.0</td>
<td>103.3</td>
<td>0.0</td>
<td>750.7</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Max General Fund</td>
<td>Adopted General Fund</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>3,429,948</td>
<td>3,524,070</td>
<td>3,429,948</td>
<td>0</td>
<td>3,429,948</td>
<td>3,493,217</td>
<td>33.00%</td>
<td>1,152,762</td>
<td>1,184,087</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Moore,

For the 2020-2021 school year, the legal general fund is $1,795,617 and the legal local option budget (LOB) is $600,322. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 209 Moscow Public Schools
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>176.0</td>
<td>159.2</td>
<td>148.9</td>
<td>159.2</td>
<td>3.0</td>
<td>162.2</td>
<td>137.8</td>
<td>11.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>31.9</td>
<td>6.6</td>
<td>0.0</td>
<td>15.3</td>
<td>0.0</td>
<td>0.0</td>
<td>28.2</td>
<td>0.0</td>
<td>393.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed Legal Max General Fund</td>
<td>Adopted General Fund</td>
<td>Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,795,617</td>
<td>1,811,152</td>
<td>1,795,617</td>
<td>0</td>
<td>1,795,617</td>
<td>1,819,159</td>
<td>33.00%</td>
<td>600,322</td>
<td>605,493</td>
<td>600,322</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Howie,

For the 2020-2021 school year, the legal general fund is $8,399,262 and the legal local option budget (LOB) is $2,508,091. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 210 Hugoton Public Schools

**2020-2021 Legal Maximum General Fund Budget**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>959.1</td>
<td>999.8</td>
<td>984.7</td>
<td>999.8</td>
<td>22.0</td>
<td>1,021.8</td>
<td>244.2</td>
<td>69.3</td>
<td>27.7</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>231.8</td>
<td>39.8</td>
<td>53.7</td>
<td>0.0</td>
<td>0.0</td>
<td>148.4</td>
<td>0.0</td>
<td>1,836.7</td>
<td>7,380</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>8,399,262</td>
<td>8,667,393</td>
<td>8,399,262</td>
<td>0</td>
<td>8,399,262</td>
<td>8,457,646</td>
<td>30.00%</td>
<td>2,537,294</td>
<td>2,508,091</td>
</tr>
</tbody>
</table>

#### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Wilson,

For the 2020-2021 school year, the legal general fund is $5,723,129 and the legal local option budget (LOB) is $1,729,399. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
President of Board

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>--------</td>
</tr>
<tr>
<td>675.1</td>
<td>672.0</td>
<td>653.7</td>
<td>672.0</td>
<td>0.0</td>
<td>672.0</td>
<td>240.4</td>
<td>1.1</td>
<td>13.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>84.7</td>
<td>0.0</td>
<td>0.0</td>
<td>48.2</td>
<td>0.0</td>
<td>0.0</td>
<td>192.8</td>
<td>0.0</td>
<td>1,252.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>5,723,129</td>
<td>5,796,233</td>
<td>5,723,129</td>
<td>0</td>
<td>5,723,129</td>
<td>5,764,662</td>
<td>30.00%</td>
<td>1,729,399</td>
<td>1,750,135</td>
<td>1,729,399</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reducions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Tharman,

For the 2020-2021 school year, the legal general fund is \$1,634,331 and the legal local option budget (LOB) is \$514,839. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 212 Northern Valley**

**2020-2021 Legal Maximum General Fund Budget**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>150.5</td>
<td>144.0</td>
<td>135.4</td>
<td>144.0</td>
<td>0.0</td>
<td>144.0</td>
<td>129.3</td>
<td>0.0</td>
<td>2.2</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>16.0</td>
<td>0.0</td>
<td>0.0</td>
<td>27.3</td>
<td>0.0</td>
<td>0.0</td>
<td>38.9</td>
<td>0.0</td>
<td>357.7</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>1,634,331</td>
<td>1,754,953</td>
<td>1,634,331</td>
<td>0</td>
<td>1,634,331</td>
<td>1,716,130</td>
<td>30.00%</td>
<td>514,839</td>
<td>551,335</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Younger,

For the 2020-2021 school year, the legal general fund is $11,746,851 and the legal local option budget (LOB) is $3,531,240. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,599.7</td>
<td>1,545.0</td>
<td>1,530.0</td>
<td>1,545.0</td>
<td>15.0</td>
<td>1,560.0</td>
<td>87.5</td>
<td>93.3</td>
<td>48.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>443.3</td>
<td>96.2</td>
<td>57.7</td>
<td>0.0</td>
<td>0.0</td>
<td>220.0</td>
<td>0.0</td>
<td>2,606.3</td>
<td>53,518</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>11,961,703</td>
<td>11,746,851</td>
<td>11,746,851</td>
<td>0</td>
<td>11,746,851</td>
<td>12,001,200</td>
<td>30.00%</td>
<td>3,600,360</td>
<td>3,531,240</td>
<td>3,531,240</td>
</tr>
</tbody>
</table>

---

### Column Notes

- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
- Col 23: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38: Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40: Adjusted Legal General Fund: Column 38 less Column 39
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Stessman,

For the 2020-2021 school year, the legal general fund is $5,525,749 and the legal local option budget (LOB) is $1,670,743. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 215 Lakin**

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>639.0</td>
<td>641.0</td>
<td>668.0</td>
<td>668.0</td>
<td>4.0</td>
<td>672.0</td>
<td>240.4</td>
<td>22.2</td>
<td>8.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>129.2</td>
<td>13.5</td>
<td>31.0</td>
<td>0.0</td>
<td>0.0</td>
<td>92.6</td>
<td>0.0</td>
<td>1,209.4</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>5,525,749</td>
<td>5,751,000</td>
<td>5,525,749</td>
<td>0</td>
<td>5,525,749</td>
<td>5,569,143</td>
<td>30.00%</td>
<td>1,670,743</td>
<td>1,738,895</td>
<td>1,670,743</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Eslinger,

For the 2020-2021 school year, the legal general fund is $2,161,594 and the legal local option budget (LOB) is $740,371. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 216 Deerfield

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>180.0</td>
<td>182.0</td>
<td>178.0</td>
<td>182.0</td>
<td>5.5</td>
<td>187.5</td>
<td>146.7</td>
<td>34.9</td>
<td>4.0</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual WTD FTE</td>
</tr>
<tr>
<td>56.6</td>
<td>12.3</td>
<td>5.3</td>
<td>0.0</td>
<td>0.0</td>
<td>30.9</td>
<td>0.0</td>
<td>478.2</td>
<td>0</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>2,184,896</td>
<td>2,161,594</td>
<td>2,161,594</td>
<td>0</td>
<td>2,161,594</td>
<td>2,267,047</td>
<td>33.00%</td>
<td>748,126</td>
<td>740,371</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Barrett,

For the 2020-2021 school year, the legal general fund is $1,344,200 and the legal local option budget (LOB) is $466,468. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>115.0</td>
<td>113.0</td>
<td>109.0</td>
<td>113.0</td>
<td>2.4</td>
<td>115.4</td>
<td>112.3</td>
<td>7.6</td>
<td>4.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>21.8</td>
<td>2.5</td>
<td>0.0</td>
<td>11.3</td>
<td>0.0</td>
<td>0.0</td>
<td>19.2</td>
<td>0.0</td>
<td>294.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,344,200</td>
<td>1,366,131</td>
<td>1,344,200</td>
<td>0</td>
<td>1,344,200</td>
<td>1,413,540</td>
<td>33.00%</td>
<td>466,468</td>
<td>473,767</td>
<td>466,468</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 36 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Richardson,

For the 2020-2021 school year, the legal general fund is $7,744,788 and the legal local option budget (LOB) is $1,180,855. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services
cc: District Clerk
    President of Board

Enclosure
## USD 218 Elkhart

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>420.2</td>
<td>407.2</td>
<td>426.2</td>
<td>426.2</td>
<td>7.5</td>
<td>433.7</td>
<td>190.3</td>
<td>27.6</td>
<td>8.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>84.2</td>
<td>10.1</td>
<td>0.0</td>
<td>14.9</td>
<td>0.0</td>
<td>0.0</td>
<td>61.7</td>
<td>0.0</td>
<td>831.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>13,075,996</td>
<td>7,744,788</td>
<td>7,744,788</td>
<td>0</td>
<td>7,744,788</td>
<td>3,936,184</td>
<td>30.00%</td>
<td>1,180,855</td>
<td>1,217,765</td>
<td>1,180,855</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34**: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38**: Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39**: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Walker,

For the 2020-2021 school year, the legal general fund is $2,357,147 and the legal local option budget (LOB) is $713,845. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### PRELIMINARY LEGAL MAX

**USD 219 Minneola**

**2020-2021 Legal Maximum General Fund Budget**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>236.5</td>
<td>237.5</td>
<td>232.5</td>
<td>237.5</td>
<td>0.5</td>
<td>238.0</td>
<td>154.4</td>
<td>0.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>51.3</td>
<td>6.1</td>
<td>0.0</td>
<td>15.3</td>
<td>0.0</td>
<td>0.0</td>
<td>52.3</td>
<td>1.0</td>
<td>518.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,368,570</td>
<td>2,357,147</td>
<td>2,357,147</td>
<td>0</td>
<td>2,357,147</td>
<td>2,391,004</td>
<td>30.00%</td>
<td>717,301</td>
<td>713,845</td>
<td>713,845</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Wetig,

For the 2020-2021 school year, the legal general fund is $2,126,413 and the legal local option budget (LOB) is $654,175. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 220 Ashland**

**2020-2021 Legal Maximum General Fund Budget**
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>208.0</td>
<td>207.3</td>
<td>200.7</td>
<td>207.3</td>
<td>1.5</td>
<td>208.8</td>
<td>151.6</td>
<td>3.3</td>
<td>7.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>37.3</td>
<td>4.6</td>
<td>0.0</td>
<td>20.0</td>
<td>0.0</td>
<td>0.0</td>
<td>35.3</td>
<td>0.0</td>
<td>468.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>% Authorized Local Option Budget</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,139,663</td>
<td>2,126,413</td>
<td>2,126,413</td>
<td>0</td>
<td>2,126,413</td>
<td>2,193,945</td>
<td>30.00%</td>
<td>658,184</td>
<td>654,175</td>
<td>654,175</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 36 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Whetzal,

For the 2020-2021 school year, the legal general fund is $3,404,819 and the legal local option budget (LOB) is $1,028,849. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>368.8</td>
<td>365.0</td>
<td>352.6</td>
<td>365.0</td>
<td>0.0</td>
<td>365.0</td>
<td>168.7</td>
<td>5.9</td>
<td>9.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>Higher Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>46.0</td>
<td>0.3</td>
<td>0.0</td>
<td>39.0</td>
<td>0.0</td>
<td>0.0</td>
<td>110.5</td>
<td>0.0</td>
<td>745.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>3,404,819</td>
<td>3,437,259</td>
<td>3,404,819</td>
<td>0</td>
<td>3,404,819</td>
<td>3,429,498</td>
<td>30.00%</td>
<td>1,028,849</td>
<td>1,038,664</td>
<td>1,028,849</td>
</tr>
</tbody>
</table>

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Baker Jr,

For the 2020-2021 school year, the legal general fund is $2,862,935 and the legal local option budget (LOB) is $877,119. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 224 Clifton-Clyde
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>300.0</td>
<td>311.5</td>
<td>314.0</td>
<td>314.0</td>
<td>2.0</td>
<td>316.0</td>
<td>151.3</td>
<td>0.0</td>
<td>13.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>32.4</td>
<td>0.0</td>
<td>0.0</td>
<td>46.3</td>
<td>0.0</td>
<td>0.0</td>
<td>67.6</td>
<td>0.0</td>
<td>626.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Legal Max Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,862,935</td>
<td>2,939,238</td>
<td>2,862,935</td>
<td>0</td>
<td>2,862,935</td>
<td>2,923,730</td>
<td>30.00%</td>
<td>877,119</td>
<td>900,205</td>
<td>877,119</td>
</tr>
</tbody>
</table>

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Ms. Nicholson,

For the 2020-2021 school year, the legal general fund is $1,423,402 and the legal local option budget (LOB) is $493,991. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk  
President of Board

Enclosure
**USD 225 Fowler**  
*2020-2021 Legal Maximum General Fund Budget*  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>132.0</td>
<td>132.5</td>
<td>120.0</td>
<td>132.5</td>
<td>2.0</td>
<td>134.5</td>
<td>124.1</td>
<td>2.0</td>
<td>3.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>18.4</td>
<td>0.7</td>
<td>0.0</td>
<td>8.9</td>
<td>0.0</td>
<td>0.0</td>
<td>23.0</td>
<td>0.0</td>
<td>314.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,437,864</td>
<td>1,601,891</td>
<td>1,437,864</td>
<td>-14,462</td>
<td>1,423,402</td>
<td>1,496,941</td>
<td>33.00%</td>
<td>493,991</td>
<td>548,581</td>
<td>493,991</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by six then multiplied times factor (0.5).
- Col 14: Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
- Col 23: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38: Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40: Adjusted Legal General Fund: Column 38 less Column 39.
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Harshberger,

For the 2020-2021 school year, the legal general fund is $3,181,910 and the legal local option budget (LOB) is $1,100,510. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>412.1</td>
<td>379.0</td>
<td>370.9</td>
<td>379.0</td>
<td>2.5</td>
<td>381.5</td>
<td>174.2</td>
<td>4.9</td>
<td>4.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>50.8</td>
<td>0.0</td>
<td>0.0</td>
<td>22.7</td>
<td>0.0</td>
<td>0.0</td>
<td>64.1</td>
<td>0.0</td>
<td>702.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,209,266</td>
<td>3,331,715</td>
<td>3,209,266</td>
<td>-27,356</td>
<td>3,181,910</td>
<td>3,334,880</td>
<td>33.00%</td>
<td>1,100,510</td>
<td>1,141,264</td>
<td>1,100,510</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-3-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Chaney,

For the 2020-2021 school year, the legal general fund is $2,554,110 and the legal local option budget (LOB) is $810,067. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>296.5</td>
<td>280.5</td>
<td>282.0</td>
<td>282.0</td>
<td>0.0</td>
<td>282.0</td>
<td>150.0</td>
<td>1.5</td>
<td>3.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>34.8</td>
<td>0.0</td>
<td>0.0</td>
<td>44.6</td>
<td>0.0</td>
<td>0.0</td>
<td>45.6</td>
<td>0.0</td>
<td>562.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,567,778</td>
<td>2,616,209</td>
<td>2,567,778</td>
<td>-13,668</td>
<td>2,554,110</td>
<td>2,700,223</td>
<td>30.00%</td>
<td>810,067</td>
<td>824,720</td>
<td>810,067</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Merrigan,

For the 2020-2021 school year, the legal general fund is $148,541,134 and the legal local option budget (LOB) is $49,515,604. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 229 Blue Valley**  
**2020-2021 Legal Maximum General Fund Budget**  
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>22,315.9</td>
<td>22,329.2</td>
<td>22,347.4</td>
<td>22,347.4</td>
<td>0.0</td>
<td>22,347.4</td>
<td>783.1</td>
<td>119.5</td>
<td>426.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>505.3</td>
<td>0.0</td>
<td>20.0</td>
<td>711.4</td>
<td>671.2</td>
<td>1,555.2</td>
<td>5,469.1</td>
<td>0.0</td>
<td>32,608.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>149,228,883</td>
<td>149,218,518</td>
<td>149,218,518</td>
<td>-677,384</td>
<td>148,541,134</td>
<td>150,047,285</td>
<td>33.00%</td>
<td>49,515,604</td>
<td>49,553,620</td>
<td>49,515,604</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Wayne Burke, Superintendent
USD 230 Spring Hill
101 E South Street
Spring Hill, KS 66083

Dear Dr. Burke,

For the 2020-2021 school year, the legal general fund is $32,754,586 and the legal local option budget (LOB) is $8,185,059. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

*Kansas leads the world in the success of each student.*
### 2020-2021 Legal Maximum General Fund Budget
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>9/20/17 &amp; 2/20/18</td>
<td>9/20/18 &amp; 2/20/20</td>
<td>9/20/19 &amp; 2/20/20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2,882.9</td>
<td>3,073.4</td>
<td>3,236.0</td>
<td>3,236.0</td>
<td>7.0</td>
<td>3,243.0</td>
<td>113.6</td>
<td>6.5</td>
<td>57.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>180.5</td>
<td>0.0</td>
<td>0.0</td>
<td>175.0</td>
<td>722.3</td>
<td>0.0</td>
<td>891.5</td>
<td>0.0</td>
<td>5,390.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>36,692,844</td>
<td>32,754,586</td>
<td>32,754,586</td>
<td>0</td>
<td>32,754,586</td>
<td>24,803,210</td>
<td>33.00%</td>
<td>8,185,059</td>
<td>8,300,476</td>
<td>8,185,059</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
- Col 23: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38: Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40: Adjusted Legal General Fund: Column 38 less Column 39
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Ms. Stranathan,

For the 2020-2021 school year, the legal general fund is $41,686,185 and the legal local option budget (LOB) is $13,851,949. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## PRELIMINARY LEGAL MAX

### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,888.9</td>
<td>5,882.1</td>
<td>5,955.7</td>
<td>5,955.7</td>
<td>0.0</td>
<td>5,955.7</td>
<td>208.7</td>
<td>28.5</td>
<td>105.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
<td></td>
</tr>
<tr>
<td>565.8</td>
<td>0.0</td>
<td>0.0</td>
<td>163.0</td>
<td>252.8</td>
<td>138.4</td>
<td>1,705.8</td>
<td>0.0</td>
<td>9,123.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>41,686,185</td>
<td>43,225,025</td>
<td>41,686,185</td>
<td>0</td>
<td>41,686,185</td>
<td>41,975,603</td>
<td>33.00%</td>
<td>13,851,949</td>
<td>14,362,580</td>
<td>13,851,949</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 4** - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7** - Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9** - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11** - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14** - Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17** - Higher of USD level or School level high density at-risk.
- **Col 23** - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34** - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38** - Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39** - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40** - Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45** - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Harwood,

For the 2020-2021 school year, the legal general fund is $46,677,445 and the legal local option budget (LOB) is $15,492,981. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 232 De Soto
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Column Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).</td>
</tr>
<tr>
<td>Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).</td>
</tr>
<tr>
<td>Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.</td>
</tr>
<tr>
<td>Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).</td>
</tr>
<tr>
<td>Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).</td>
</tr>
<tr>
<td>Col 17 - Higher of USD level or School level high density at-risk.</td>
</tr>
<tr>
<td>Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)</td>
</tr>
<tr>
<td>Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.</td>
</tr>
<tr>
<td>Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.</td>
</tr>
<tr>
<td>Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.</td>
</tr>
<tr>
<td>Col 40 - Adjusted Legal General Fund: Column 38 less Column 39</td>
</tr>
<tr>
<td>Col 45 - Legal LOB: Lesser of Column 43 or Column 44.</td>
</tr>
</tbody>
</table>
November 13, 2020

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

Dear Mr. Allison,

For the 2020-2021 school year, the legal general fund is $226,143,112 and the legal local option budget (LOB) is $75,165,824. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

[Signature]

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 233 Olathe

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
</tbody>
</table>

<p>| | | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>226,143,112</td>
<td>228,934,771</td>
<td>226,143,112</td>
<td>0</td>
<td>226,143,112</td>
<td>227,775,224</td>
<td>33.00%</td>
<td>75,165,824</td>
<td>76,094,935</td>
<td>75,165,824</td>
</tr>
</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Hessong,

For the 2020-2021 school year, the legal general fund is $13,798,960 and the legal local option budget (LOB) is $4,144,245. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 234 Fort Scott

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,844.0</td>
<td>1,863.0</td>
<td>1,823.1</td>
<td>1,863.0</td>
<td>11.0</td>
<td>1,874.0</td>
<td>65.7</td>
<td>2.2</td>
<td>54.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>409.0</td>
<td>77.0</td>
<td>0.0</td>
<td>114.3</td>
<td>0.0</td>
<td>0.0</td>
<td>404.3</td>
<td>0.0</td>
<td>3,001.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>13,798,960</td>
<td>13,982,269</td>
<td>13,798,960</td>
<td>0</td>
<td>13,798,960</td>
<td>13,814,150</td>
<td>30.00%</td>
<td>4,144,245</td>
<td>4,218,756</td>
<td>4,144,245</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Howard,

For the 2020-2021 school year, the legal general fund is $3,988,708 and the legal local option budget (LOB) is $1,221,226. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 235 Uniontown

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>429.5</td>
<td>428.5</td>
<td>429.5</td>
<td>429.5</td>
<td>4.5</td>
<td>434.0</td>
<td>190.4</td>
<td>0.0</td>
<td>6.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>94.9</td>
<td>10.9</td>
<td>69.2</td>
<td>0.0</td>
<td>0.0</td>
<td>108.2</td>
<td>0.0</td>
<td>914.2</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,176,980</td>
<td>4,040,367</td>
<td>4,040,367</td>
<td>-51,659</td>
<td>3,988,708</td>
<td>4,208,531</td>
<td>30.00%</td>
<td>1,262,559</td>
<td>1,221,226</td>
<td>1,221,226</td>
</tr>
</tbody>
</table>

**Column Notes**

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

For the 2020-2021 school year, the legal general fund is $3,942,590 and the legal local option budget (LOB) is $1,310,451. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>396.0</td>
<td>423.3</td>
<td>399.0</td>
<td>423.3</td>
<td>3.5</td>
<td>426.8</td>
<td>188.3</td>
<td>0.6</td>
<td>13.5</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk School Facilities WTD FTE</td>
<td>Transportation Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
<td></td>
</tr>
<tr>
<td>62.9</td>
<td>0.0</td>
<td>42.1</td>
<td>0.0</td>
<td>0.0</td>
<td>128.7</td>
<td>0.0</td>
<td>862.9</td>
<td>0.0</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>3,942,590</td>
<td>3,953,556</td>
<td>3,942,590</td>
<td>0</td>
<td>3,942,590</td>
<td>3,971,063</td>
<td>33.00%</td>
<td>1,310,451</td>
<td>1,314,100</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Vignery,

For the 2020-2021 school year, the legal general fund is $5,347,101 and the legal local option budget (LOB) is $1,777,288. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### Legal Maximum General Fund Budget

#### General Fund computed using $4,569 BASE

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/20</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/19 &amp; 2/20/20</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Hrs or Hdct WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>606.0</td>
<td>594.8</td>
<td>618.6</td>
<td>618.6</td>
<td>0.0</td>
<td>618.6</td>
<td>232.6</td>
<td>0.0</td>
<td>16.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>83.2</td>
<td>0.0</td>
<td>51.3</td>
<td>0.0</td>
<td>0.0</td>
<td>177.5</td>
<td>0.0</td>
<td>1,179.9</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>5,390,963</td>
<td>5,347,101</td>
<td>5,347,101</td>
<td>0</td>
<td>5,347,101</td>
<td>5,429,957</td>
<td>33.00%</td>
<td>1,791,886</td>
<td>1,777,288</td>
<td>1,777,288</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Ms. Irwin,

For the 2020-2021 school year, the legal general fund is $5,061,995 and the legal local option budget (LOB) is $1,683,001. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>582.6</td>
<td>562.0</td>
<td>524.5</td>
<td>562.0</td>
<td>12.5</td>
<td>574.5</td>
<td>224.6</td>
<td>0.0</td>
<td>14.2</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>101.6</td>
<td>8.4</td>
<td>0.0</td>
<td>45.9</td>
<td>0.0</td>
<td>0.0</td>
<td>138.7</td>
<td>0.0</td>
<td>1,107.9</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>5,061,995</td>
<td>5,068,849</td>
<td>5,061,995</td>
<td>0</td>
<td>5,061,995</td>
<td>5,100,004</td>
<td>33.00%</td>
<td>1,683,001</td>
<td>1,685,282</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Bolen,

For the 2020-2021 school year, the legal general fund is $1,972,447 and the legal local option budget (LOB) is $598,781. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>199.5</td>
<td>198.0</td>
<td>198.0</td>
<td>198.0</td>
<td>0.0</td>
<td>198.0</td>
<td>149.4</td>
<td>0.7</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>25.2</td>
<td>0.0</td>
<td>0.0</td>
<td>23.5</td>
<td>0.0</td>
<td>0.0</td>
<td>36.7</td>
<td>0.0</td>
<td>433.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>1,980,662</td>
<td>2,018,584</td>
<td>1,980,662</td>
<td>-8,215</td>
<td>1,972,447</td>
<td>1,995,937</td>
<td>30.00%</td>
<td>598,781</td>
<td>610,255</td>
<td>598,781</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 4:** Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7:** Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9:** Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11:** Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14:** Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17:** Higher of USD level or School level high density at-risk.
- **Col 23:** Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34:** Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38:** Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39:** Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40:** Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45:** Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Rother,

For the 2020-2021 school year, the legal general fund is $1,192,736 and the legal local option budget (LOB) is $399,577. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

*General Fund computed using $4,569 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>103.5</td>
<td>99.5</td>
<td>103.5</td>
<td>103.5</td>
<td>0.0</td>
<td>103.5</td>
<td>104.0</td>
<td>0.9</td>
<td>1.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>-------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>12.1</td>
<td>0.0</td>
<td>0.0</td>
<td>11.6</td>
<td>0.0</td>
<td>0.0</td>
<td>30.7</td>
<td>0.0</td>
<td>264.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>-------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>1,206,216</td>
<td>1,201,647</td>
<td>1,201,647</td>
<td>-8,911</td>
<td>1,192,736</td>
<td>1,215,448</td>
<td>33.00%</td>
<td>401,098</td>
<td>399,577</td>
<td>399,577</td>
</tr>
</tbody>
</table>

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Reese,

For the 2020-2021 school year, the legal general fund is $4,217,644 and the legal local option budget (LOB) is $1,274,024. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## Monthly Report

**USD 243 Lebo-Waverly**

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

### General Fund

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>415.5</td>
<td>423.0</td>
<td>444.2</td>
<td>444.2</td>
<td>2.0</td>
<td>446.2</td>
<td>193.9</td>
<td>0.0</td>
<td>11.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>64.9</td>
<td>1.1</td>
<td>0.0</td>
<td>32.0</td>
<td>0.0</td>
<td>0.0</td>
<td>173.6</td>
<td>0.0</td>
<td>923.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,217,644</td>
<td>4,287,550</td>
<td>4,217,644</td>
<td>0</td>
<td>4,217,644</td>
<td>4,246,745</td>
<td>30.00%</td>
<td>1,274,024</td>
<td>1,295,174</td>
<td>1,274,024</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Craig Marshall, Superintendent
USD 244 Burlington
200 South 6th
Burlington, KS 66839-1700

Dear Mr. Marshall,

For the 2020-2021 school year, the legal general fund is $7,388,530 and the legal local option budget (LOB) is $2,231,468. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34**: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38**: Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39**: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Mildward,

For the 2020-2021 school year, the legal general fund is $2,236,526 and the legal local option budget (LOB) is $693,583. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 245 LeRoy-Gridley
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Preschool-Aged At-Risk</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk</td>
<td>Total Adj. Enrollment</td>
<td>Low &amp; High Enrollment</td>
<td>Bilingual (max Hrs or Hdct)</td>
</tr>
<tr>
<td>192.0</td>
<td>202.0</td>
<td>182.0</td>
<td>202.0</td>
<td>6.0</td>
<td></td>
<td>208.0</td>
<td>151.4</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>35.8</td>
<td>3.9</td>
<td>0.0</td>
<td>29.0</td>
<td>0.0</td>
<td>0.0</td>
<td>53.0</td>
<td>0.0</td>
<td>489.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Max General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>2,236,526</td>
<td>2,301,862</td>
<td>2,236,526</td>
<td>0</td>
<td>2,236,526</td>
<td>2,311,943</td>
<td>30.00</td>
<td>693,583</td>
<td>713,351</td>
<td>693,583</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Gorman,

For the 2020-2021 school year, the legal general fund is $4,488,980 and the legal local option budget (LOB) is $1,351,051. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 246 Northeast**

**2020-2021 Legal Maximum General Fund Budget**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>444.6</td>
<td>438.5</td>
<td>449.0</td>
<td>449.0</td>
<td>6.0</td>
<td>455.0</td>
<td>196.3</td>
<td>0.4</td>
<td>8.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>125.4</td>
<td>27.2</td>
<td>38.6</td>
<td>0.0</td>
<td>0.0</td>
<td>127.1</td>
<td>0.0</td>
<td>978.4</td>
<td>18,670</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,488,980</td>
<td>4,558,284</td>
<td>4,488,980</td>
<td>0</td>
<td>4,488,980</td>
<td>4,503,503</td>
<td>30.00%</td>
<td>1,351,051</td>
<td>1,365,566</td>
<td>1,351,051</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Miner,

For the 2020-2021 school year, the legal general fund is $4,734,398 and the legal local option budget (LOB) is $1,460,920. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>484.0</td>
<td>469.1</td>
<td>467.1</td>
<td>469.1</td>
<td>4.0</td>
<td>473.1</td>
<td>201.2</td>
<td>0.0</td>
<td>22.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>112.8</td>
<td>24.5</td>
<td>0.0</td>
<td>80.5</td>
<td>0.0</td>
<td>0.0</td>
<td>121.9</td>
<td>0.0</td>
<td>1,036.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,734,398</td>
<td>4,814,683</td>
<td>4,734,398</td>
<td>0</td>
<td>4,734,398</td>
<td>4,869,734</td>
<td>30.00%</td>
<td>1,460,920</td>
<td>1,477,647</td>
<td>1,460,920</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Bauer,

For the 2020-2021 school year, the legal general fund is $8,138,734 and the legal local option budget (LOB) is $2,458,047. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 248 Girard

2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,003.0</td>
<td>1,005.0</td>
<td>991.5</td>
<td>1,005.0</td>
<td>12.5</td>
<td>1,017.5</td>
<td>244.6</td>
<td>3.0</td>
<td>32.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>159.7</td>
<td>1.7</td>
<td>0.0</td>
<td>76.2</td>
<td>0.0</td>
<td>0.0</td>
<td>245.4</td>
<td>0.0</td>
<td>1,780.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>8,138,734</td>
<td>8,194,450</td>
<td>8,138,734</td>
<td>0</td>
<td>8,138,734</td>
<td>8,193,490</td>
<td>30.00%</td>
<td>2,458,047</td>
<td>2,473,392</td>
<td>2,458,047</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 36 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Simoncic,

For the 2020-2021 school year, the legal general fund is $7,322,202 and the legal local option budget (LOB) is $2,208,199. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## USD 249 Frontenac Public Schools
### 2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>954.0</td>
<td>912.0</td>
<td>943.5</td>
<td>943.5</td>
<td>3.5</td>
<td>947.0</td>
<td>250.4</td>
<td>5.2</td>
<td>20.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>128.7</td>
<td>0.0</td>
<td>0.0</td>
<td>15.7</td>
<td>0.0</td>
<td>0.0</td>
<td>232.0</td>
<td>0.0</td>
<td>1,599.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>7,322,202</td>
<td>7,485,440</td>
<td>7,322,202</td>
<td>0</td>
<td>7,322,202</td>
<td>7,360,663</td>
<td>30.00%</td>
<td>2,208,199</td>
<td>2,256,860</td>
<td>2,208,199</td>
</tr>
</tbody>
</table>

### Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Proffitt,

For the 2020-2021 school year, the legal general fund is $24,028,730 and the legal local option budget (LOB) is $7,181,959. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,930.4</td>
<td>2,911.3</td>
<td>3,042.3</td>
<td>3,042.3</td>
<td>40.0</td>
<td>3,082.3</td>
<td>108.0</td>
<td>78.2</td>
<td>26.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (inc SPED) Virtual State Aid</td>
</tr>
<tr>
<td>839.3</td>
<td>182.1</td>
<td>0.0</td>
<td>81.7</td>
<td>0.0</td>
<td>0.0</td>
<td>804.3</td>
<td>0.0</td>
<td>5,202.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 Legal Max LOB Base</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>24,028,730</td>
<td>24,512,226</td>
<td>24,028,730</td>
<td>0</td>
<td>24,028,730</td>
<td>23,939,862</td>
<td>30.00%</td>
<td>7,181,959</td>
<td>7,335,958</td>
<td>7,181,959</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk (4yr old).
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals Headcount times Free Lunch Factor (0.484).
- Col 23: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38: Legal General Fund: Lesser of Column 36 or Column 37.
- Col 39: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40: Adjusted Legal General Fund: Column 38 less Column 39
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Blair,

For the 2020-2021 school year, the legal general fund is $3,358,672 and the legal local option budget (LOB) is $1,116,449. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 251 North Lyon County

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>381.1</td>
<td>346.5</td>
<td>345.5</td>
<td>346.5</td>
<td>0.0</td>
<td>346.5</td>
<td>162.3</td>
<td>0.0</td>
<td>15.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>49.9</td>
<td>0.0</td>
<td>0.0</td>
<td>67.4</td>
<td>0.0</td>
<td>0.0</td>
<td>105.2</td>
<td>0.0</td>
<td>746.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>3,411,672</td>
<td>3,358,672</td>
<td>3,358,672</td>
<td>0</td>
<td>3,358,672</td>
<td>3,436,632</td>
<td>33.00%</td>
<td>1,134,089</td>
<td>1,116,449</td>
<td>1,116,449</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Argabright,

For the 2020-2021 school year, the legal general fund is $4,397,562 and the legal local option budget (LOB) is $1,474,554. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**USD 252 Southern Lyon County**

**2020-2021 Legal Maximum General Fund Budget**

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>460.5</td>
<td>461.1</td>
<td>453.5</td>
<td>461.1</td>
<td>7.0</td>
<td>468.1</td>
<td>199.9</td>
<td>0.0</td>
<td>12.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>79.9</td>
<td>11.6</td>
<td>0.0</td>
<td>53.5</td>
<td>0.0</td>
<td>0.0</td>
<td>145.5</td>
<td>0.0</td>
<td>970.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>4,436,042</td>
<td>4,608,293</td>
<td>4,436,042</td>
<td>-38,480</td>
<td>4,397,562</td>
<td>4,468,344</td>
<td>33.00%</td>
<td>1,474,554</td>
<td>1,531,882</td>
<td>1,474,554</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
For the 2020-2021 school year, the legal general fund is $32,348,520 and the legal local option budget (LOB) is $9,776,341. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 253 Emporia
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,428.8</td>
<td>4,414.7</td>
<td>4,393.4</td>
<td>4,414.7</td>
<td>47.5</td>
<td>4,462.2</td>
<td>156.4</td>
<td>206.6</td>
<td>93.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>877.5</td>
<td>96.2</td>
<td>0.0</td>
<td>237.0</td>
<td>0.0</td>
<td>0.0</td>
<td>950.3</td>
<td>0.0</td>
<td>7,080.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>32,348,520</td>
<td>33,468,382</td>
<td>32,348,520</td>
<td>0</td>
<td>32,348,520</td>
<td>32,587,803</td>
<td>30.00%</td>
<td>9,776,341</td>
<td>10,115,167</td>
<td>9,776,341</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Buck,

For the 2020-2021 school year, the legal general fund is $4,409,999 and the legal local option budget (LOB) is $1,332,591. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. *If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.* All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

c: District Clerk
President of Board

Enclosure
USD 254 Barber County North
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>464.0</td>
<td>476.5</td>
<td>473.7</td>
<td>476.5</td>
<td>4.0</td>
<td>480.5</td>
<td>203.2</td>
<td>1.0</td>
<td>5.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>77.0</td>
<td>5.4</td>
<td>0.0</td>
<td>43.1</td>
<td>0.0</td>
<td>0.0</td>
<td>149.5</td>
<td>0.0</td>
<td>965.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed Legal Max General Fund</td>
<td>Adopted General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>4,409,999</td>
<td>4,460,715</td>
<td>4,409,999</td>
<td>0</td>
<td>4,409,999</td>
<td>4,441,970</td>
<td>30.00%</td>
<td>1,332,591</td>
<td>1,347,935</td>
<td>1,332,591</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Miller,

For the 2020-2021 school year, the legal general fund is $2,443,974 and the legal local option budget (LOB) is $738,486. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>228.8</td>
<td>241.5</td>
<td>215.1</td>
<td>241.5</td>
<td>0.0</td>
<td>241.5</td>
<td>154.4</td>
<td>0.2</td>
<td>4.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>41.1</td>
<td>3.5</td>
<td>0.0</td>
<td>19.6</td>
<td>0.0</td>
<td>0.0</td>
<td>69.9</td>
<td>0.0</td>
<td>534.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>2,448,501</td>
<td>2,469,088</td>
<td>2,448,501</td>
<td>-4,527</td>
<td>2,443,974</td>
<td>2,461,619</td>
<td>30.00%</td>
<td>738,486</td>
<td>746,227</td>
<td>738,486</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Ms. Ensminger,

For the 2020-2021 school year, the legal general fund is $2,650,830 and the legal local option budget (LOB) is $802,994. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## PRELIMINARY LEGAL MAX

### USD 256 Marmaton Valley

**2020-2021 Legal Maximum General Fund Budget**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>261.3</td>
<td>249.0</td>
<td>250.0</td>
<td>250.0</td>
<td>3.0</td>
<td>253.0</td>
<td>154.0</td>
<td>0.0</td>
<td>7.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>38.2</td>
<td>0.8</td>
<td>0.0</td>
<td>31.2</td>
<td>0.0</td>
<td>0.0</td>
<td>91.0</td>
<td>0.0</td>
<td>575.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>2,650,830</td>
<td>2,810,262</td>
<td>2,650,830</td>
<td>0</td>
<td>2,650,830</td>
<td>2,676,646</td>
<td>30.00%</td>
<td>802,994</td>
<td>849,719</td>
<td>802,994</td>
</tr>
</tbody>
</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 36 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Fager,

For the 2020-2021 school year, the legal general fund is $9,738,610 and the legal local option budget (LOB) is $3,307,716. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
**November 13, 2020**

**USD 257 Iola**

**2020-2021 Legal Maximum General Fund Budget**
*(General Fund computed using $4,569 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,209.0</td>
<td>1,150.6</td>
<td>1,107.3</td>
<td>1,150.6</td>
<td>19.0</td>
<td>1,169.6</td>
<td>220.8</td>
<td>0.6</td>
<td>38.6</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>260.4</td>
<td>46.1</td>
<td>0.0</td>
<td>59.7</td>
<td>0.0</td>
<td>0.0</td>
<td>339.3</td>
<td>0.0</td>
<td>2,135.1</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adap. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>9,775,272</td>
<td>9,920,164</td>
<td>9,775,272</td>
<td>-36,662</td>
<td>9,738,610</td>
<td>10,023,383</td>
<td>33.00%</td>
<td>3,307,716</td>
<td>3,314,864</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Ms. Lewis,

For the 2020-2021 school year, the legal general fund is $6,340,498 and the legal local option budget (LOB) is $1,733,323. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner  
Division of Fiscal & Administrative Services

cc: District Clerk  
    President of Board

Enclosure
### USD 258 Humboldt

#### 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Preschool-Aged</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual (max)</td>
<td>Career/</td>
<td>587.5</td>
</tr>
<tr>
<td>100.7</td>
<td>6.3</td>
<td>24.7</td>
<td>0.0</td>
<td>0.0</td>
<td>168.3</td>
<td>0.0</td>
<td>1,141.3</td>
<td>1,276,510</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk</td>
<td>High Density</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>Total</td>
<td>10.7</td>
</tr>
<tr>
<td>(Free Lunch)</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>6.3</td>
<td>0.0</td>
<td>24.7</td>
<td>0.0</td>
<td>0.0</td>
<td>168.3</td>
<td>0.0</td>
<td>1,141.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>6,491,110</td>
<td>6,340,498</td>
<td>6,340,498</td>
<td>0</td>
<td>6,340,498</td>
<td>5,252,494</td>
<td>33.00%</td>
<td>1,733,323</td>
<td>1,761,607</td>
</tr>
</tbody>
</table>

### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk (4yr old).
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals Headcount times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34**: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38**: Legal General Fund: Lesser of Column 36 or Column 37.
- **Col 39**: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund: Column 38 less Column 39
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Thompson,

For the 2020-2021 school year, the legal general fund is $388,892,773 and the legal local option budget (LOB) is $128,284,271. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 259 Wichita

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>47,137.1</td>
<td>46,954.2</td>
<td>46,370.1</td>
<td>46,954.2</td>
<td>701.0</td>
<td>47,655.2</td>
<td>1,669.8</td>
<td>1,902.0</td>
<td>742.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>15,135.2</td>
<td>3,283.5</td>
<td>0.0</td>
<td>1,986.7</td>
<td>0.0</td>
<td>0.0</td>
<td>12,089.6</td>
<td>2.0</td>
<td>84,466.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>388,892,773</td>
<td>395,232,697</td>
<td>388,892,773</td>
<td>0</td>
<td>388,892,773</td>
<td>388,740,215</td>
<td>33.00%</td>
<td>128,284,271</td>
<td>130,536,643</td>
<td>128,284,271</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

Heather Bohaty, Superintendent
USD 260 Derby
120 E. Washington
Derby, KS 67037-1489

Dear Mrs. Bohaty,

For the 2020-2021 school year, the legal general fund is $47,037,255 and the legal local option budget (LOB) is $14,213,609. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
### USD 260 Derby

#### 2020-2021 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,816.9</td>
<td>6,891.8</td>
<td>7,033.3</td>
<td>7,033.3</td>
<td>15.0</td>
<td>7,048.3</td>
<td>247.0</td>
<td>94.0</td>
<td>136.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid WTD FTE</td>
</tr>
<tr>
<td>1,120.5</td>
<td>41.3</td>
<td>0.0</td>
<td>208.0</td>
<td>0.0</td>
<td>0.0</td>
<td>1,397.9</td>
<td>0.0</td>
<td>10,293.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>47,037,255</td>
<td>48,746,019</td>
<td>47,037,255</td>
<td>0</td>
<td>47,037,255</td>
<td>47,378,698</td>
<td>30.00%</td>
<td>14,213,609</td>
<td>14,712,794</td>
<td>14,213,609</td>
</tr>
</tbody>
</table>

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

John Burke, Superintendent
USD 261 Haysville
1745 West Grand Ave.
Haysville, KS 67060-1234

Dear Dr. Burke,

For the 2020-2021 school year, the legal general fund is $40,596,479 and the legal local option budget (LOB) is $13,492,663. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 261 Haysville
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,559.1</td>
<td>5,576.7</td>
<td>5,649.2</td>
<td>63.0</td>
<td>5,712.2</td>
<td>200.2</td>
<td>43.1</td>
<td>88.8</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>1,158.7</td>
<td>126.1</td>
<td>0.0</td>
<td>237.6</td>
<td>0.0</td>
<td>1,317.5</td>
<td>1.0</td>
<td>8,885.2</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 Legal LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>40,596,479</td>
<td>41,440,373</td>
<td>40,596,479</td>
<td>0</td>
<td>40,596,479</td>
<td>40,886,859</td>
<td>33.00%</td>
<td>13,492,663</td>
<td>13,775,046</td>
<td>13,492,663</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Gibson,

For the 2020-2021 school year, the legal general fund is $20,993,493 and the legal local option budget (LOB) is $6,675,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: [https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

*Kansas leads the world in the success of each student.*
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
USD 262 Valley Center Pub Sch
2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

| Col 1 | FTE Enroll (exc School-Aged & virtual) 9/20/17 & 2/20/18 | Col 2 | FTE Enroll (exc School-Aged & virtual) 9/20/18 & 2/20/18 | Col 3 | FTE Enroll (exc Preschool-Aged & virtual) 9/20/19 & 2/20/20 | Col 4 | Adjusted Enrollment | Col 5 | Preschool-Aged At-Risk (4yr Old) (9/20 + 2/20) | Col 6 | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Col 7 | Low & High Enrollment WTD FTE | Col 8 | Bilingual (max Hrs or Hdct) WTD FTE | Col 9 | Career/ Tech Ed WTD FTE | Col 11 |
|-------|----------------------------------------------------------|-------|----------------------------------------------------------|-------|----------------------------------------------------------|-------|----------------------------------------------------------|-------|----------------------------------------------------------|-------|----------------------------------------------------------|-------|----------------------------------------------------------|-------|----------------------------------------------------------|-------|
|       | 2,820.6                                                   |       | 2,899.8                                                   |       | 2,986.7                                                   |       | 25.0                                                      |       | 3,011.7                                                   |       | 105.5                                                      |       | 17.2                                                      |       | 56.3                                                      |       |
| Col 14 | At-Risk WTD FTE                                          | Col 17 | High Density At-Risk WTD FTE                              | Col 19 | School Facilities WTD FTE                                  | Col 23 | Transportation WTD FTE                                    | Col 24 | Ancillary WTD FTE                                         | Col 26 | Cost of Living WTD FTE                                    | Col 28 | Special Education WTD FTE                                  | Col 29 | Total WTD FTE                                              | Col 34 | Virtual State Aid                                         |
|       | 397.4                                                     |       | 0.0                                                       |       | 0.0                                                       |       | 204.6                                                     |       | 0.0                                                       |       | 753.5                                                      |       | 0.0                                                       |       | 4,546.2                                                   |       | 221,905                                                   |
| Col 36 | Computed General Fund                                    | Col 37 | Adopted General Fund                                      | Col 38 | Legal Max General Fund before reductions                   | Col 39 | Prior Year Total Reductions                               | Col 40 | 2020-2021 Adj. Legal General Fund Budget                  | Col 41 | 2020-2021 LOB Authorized Percent                           | Col 42 | Computed Local Option Budget                              | Col 43 | Adopted Local Option Budget                               | Col 44 | 2020-2021 Legal Max LOB Budget                            |
|       | 20,993,493                                                |       | 21,294,367                                                |       | 20,993,493                                                |       | 0                                                         |       | 20,993,493                                                |       | 20,919,318                                                 |       | 33.00%                                                     |       | 6,903,375                                                  |       | 6,675,000                                                 |       | 6,675,000                                                 |

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Dr. Ensley,

For the 2020-2021 school year, the legal general fund is $12,229,385 and the legal local option budget (LOB) is $4,064,109. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. **If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated.** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

c: District Clerk
   President of Board

Enclosure
USD 263 Mulvane

2020-2021 Legal Maximum General Fund Budget
(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,731.5</td>
<td>1,785.5</td>
<td>1,774.5</td>
<td>1,785.5</td>
<td>12.5</td>
<td>1,798.0</td>
<td>63.0</td>
<td>1.1</td>
<td>34.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>242.0</td>
<td>0.0</td>
<td>0.0</td>
<td>68.1</td>
<td>0.0</td>
<td>0.0</td>
<td>469.9</td>
<td>0.0</td>
<td>2,676.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 Legal LOB Base General Fund</td>
<td>2020-2021 Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
</tr>
<tr>
<td>12,229,385</td>
<td>12,413,059</td>
<td>12,229,385</td>
<td>0</td>
<td>12,229,385</td>
<td>12,315,482</td>
<td>33.00%</td>
<td>4,064,109</td>
<td>4,125,239</td>
<td>4,064,109</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk (4yr old).
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals Headcount times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2020-2021 or 2016-2017 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund: Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund: Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
November 13, 2020

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

Dear Mr. Cooper,

For the 2020-2021 school year, the legal general fund is $8,632,617 and the legal local option budget (LOB) is $2,605,385. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,569, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,608, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent’s Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the “FY 2021 Legal Max Preliminary” from the school finance website: https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. Please take into consideration that special education state aid and virtual state aid are estimates based on preliminary data. If your estimated special education or virtual state aid are padded, it is possible you will not need to republish the general fund. These state aid amounts are finalized in early June, at which time a “Final Legal Max Letter” will be generated. All special education state aid must be deposited in the general fund and transferred to the special education fund.

Kansas leads the world in the success of each student.
School Districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Craig Neuenswander, Deputy Commissioner
Division of Fiscal & Administrative Services

cc: District Clerk
    President of Board

Enclosure
## 2020-2021 Legal Maximum General Fund Budget

(General Fund computed using $4,569 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,122.5</td>
<td>1,108.5</td>
<td>1,156.4</td>
<td>1,156.4</td>
<td>6.0</td>
<td>1,162.4</td>
<td>222.2</td>
<td>0.7</td>
<td>19.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>111.3</td>
<td>0.0</td>
<td>0.0</td>
<td>86.3</td>
<td>0.0</td>
<td>0.0</td>
<td>292.2</td>
<td>0.0</td>
<td>1,894.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2020-2021 Adj. Legal General Fund Budget</td>
<td>2020-2021 Legal LOB Budget</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>2020-2021 Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>8,659,143</td>
<td>8,632,617</td>
<td>8,632,617</td>
<td>0</td>
<td>8,632,617</td>
<td>8,716,410</td>
<td>30.00%</td>
<td>2,614,923</td>
<td>2,605,385</td>
<td>2,605,385</td>
</tr>
</tbody>
</table>

### Column Notes

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