



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Damman,

For the 2018-19 school year, the legal general fund is **\$4,625,649** and the legal local option budget (LOB) is **\$1,490,783**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 101 Erie-Galesburg

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
503.0	506.0	514.5	514.5	0.0	0.0	514.5	211.6	1.5	8.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
114.2	20.9	0.0	73.0	0.0	0.0	166.7	0.0	1,110.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,625,649	4,835,149	4,625,649	0	4,625,649	4,969,278	30.00%	1,490,783	1,547,896	1,490,783

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

Michael Stegman, Superintendent
USD 102 Cimarron-Ensign
PO Box 489
Cimarron KS 67835-0489

Audited Legal Max

Dear Mr. Stegman,

For the 2018-19 school year, the legal general fund is **\$4,994,668** and the legal local option budget (LOB) is **\$1,630,823**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 102 Cimarron-Ensign

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
619.0	640.5	638.2	640.5	8.5	0.0	649.0	237.3	48.6	15.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
102.6	1.0	0.0	37.2	0.0	0.0	108.4	0.0	1,199.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,994,668	5,111,288	4,994,668	0	4,994,668	5,436,075	30.00%	1,630,823	1,640,065	1,630,823

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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

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FINAL

June 12, 2019

Steve Raymer, Superintendent
USD 103 Cheylin
Box 28
Bird City KS 67731-0028

**Audited Legal Max
Budget Reduction**

Dear Mr. Raymer,

For the 2018-19 school year, the legal general fund is **\$1,465,388** and the legal local option budget (LOB) is **\$490,945**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 103 Cheylin

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
133.5	127.0	128.5	128.5	0.0	0.0	128.5	120.6	9.4	4.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
28.6	4.8	0.0	25.3	0.0	0.0	32.9	0.0	355.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,478,575	1,589,364	1,478,575	-13,187	1,465,388	1,636,484	30.00%	490,945	509,803	490,945

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

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FINAL

June 12, 2019

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

**Audited Legal Max
Republished Budget**

Dear Mr. Dolenz,

For the 2018-19 school year, the legal general fund is **\$2,925,496** and the legal local option budget (LOB) is **\$950,711**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Republished Budget**

USD 105 Rawlins County

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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333.4	335.0	329.5	335.0	0.0	0.0	335.0	158.2	5.2	8.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
73.6	8.2	0.0	47.3	0.0	0.0	66.5	0.0	702.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,925,496	2,982,557	2,925,496	0	2,925,496	3,188,794	30.00%	956,638	950,711	950,711

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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FINAL

June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Jones,

For the 2018-19 school year, the legal general fund is **\$1,241,325** and the legal local option budget (LOB) is **\$475,635**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 106 Western Plains

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
104.0	105.8	94.5	105.8	3.0	0.0	108.8	107.8	7.3	6.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
31.9	6.9	0.0	23.8	0.0	0.0	16.5	0.0	309.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,290,734	1,294,066	1,290,734	-49,409	1,241,325	1,468,708	33.00%	484,674	475,635	475,635

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

Nadine Smith, Superintendent
USD 107 Rock Hills
109 E Main Street
Mankato KS 66956

Audited Legal Max

Dear Ms. Smith,

For the 2018-19 school year, the legal general fund is **\$2,843,448** and the legal local option budget (LOB) is **\$800,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 107 Rock Hills

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
269.5	295.0	302.5	302.5	4.5	0.0	307.0	147.9	0.0	5.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
69.2	12.1	0.0	54.8	0.0	0.0	85.3	0.0	681.5	5,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,843,448	2,997,551	2,843,448	0	2,843,448	3,032,348	30.00%	909,704	800,000	800,000

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

Denise O'Dea, Superintendent
USD 108 Washington Co. Schools
P.O. Box 275
Washington KS 66968-0275

**Audited Legal Max
Budget Reduction**

Dear Ms. O'Dea,

For the 2018-19 school year, the legal general fund is **\$2,852,259** and the legal local option budget (LOB) is **\$984,149**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 108 Washington Co. Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
337.0	334.5	329.2	334.5	0.0	0.0	334.5	158.0	2.8	9.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
53.7	0.4	0.0	50.1	0.0	0.0	82.0	0.0	690.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,875,933	2,932,993	2,875,933	-23,674	2,852,259	3,280,496	30.00%	984,149	987,651	984,149

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Couch,

For the 2018-19 school year, the legal general fund is **\$4,164,963** and the legal local option budget (LOB) is **\$1,375,461**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 109 Republic County

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
466.0	507.6	511.0	511.0	0.0	0.0	511.0	210.8	0.4	9.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
90.0	2.1	0.0	60.4	0.0	0.0	126.5	0.0	1,010.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,209,149	4,390,365	4,209,149	-44,186	4,164,963	4,584,869	30.00%	1,375,461	1,412,503	1,375,461

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

Jeff Yoxall, Superintendent
USD 110 Thunder Ridge Schools
PO Box 188
Kensington KS 66951-0188

Audited Legal Max

Dear Mr. Yoxall,

For the 2018-19 school year, the legal general fund is **\$2,159,553** and the legal local option budget (LOB) is **\$722,089**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 110 Thunder Ridge Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
214.0	209.5	197.5	209.5	1.0	0.0	210.5	151.9	0.0	4.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
39.2	4.2	0.0	51.4	0.0	0.0	56.8	0.0	518.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,159,553	2,312,408	2,159,553	0	2,159,553	2,406,964	30.00%	722,089	755,899	722,089

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

Mike Newman, Superintendent
USD 111 Doniphan West Schools
P.O. Box 308
Highland KS 66035-0308

**Audited Legal Max
Budget Reduction**

Dear Mr. Newman,

For the 2018-19 school year, the legal general fund is **\$2,836,967** and the legal local option budget (LOB) is **\$984,869**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 111 Doniphan West Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
309.0	323.5	310.0	323.5	7.0	0.0	330.5	156.6	0.0	5.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
51.8	0.0	0.0	62.7	0.0	0.0	75.5	0.0	683.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,844,695	2,952,569	2,844,695	-7,728	2,836,967	3,282,896	30.00%	984,869	1,004,400	984,869

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Clark,

For the 2018-19 school year, the legal general fund is **\$4,209,114** and the legal local option budget (LOB) is **\$1,483,446**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 112 Central Plains

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
443.5	481.9	457.1	481.9	2.5	0.0	484.4	204.2	0.0	8.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
75.5	3.2	0.0	72.9	0.0	0.0	136.2	0.0	984.6	145,740
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,246,599	4,374,207	4,246,599	-37,485	4,209,114	4,495,292	33.00%	1,483,446	1,528,935	1,483,446

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Evans,

For the 2018-19 school year, the legal general fund is **\$7,418,442** and the legal local option budget (LOB) is **\$2,735,167**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 113 Prairie Hills

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,099.2	1,086.8	1,050.1	1,086.8	13.5	0.0	1,100.3	233.6	0.2	24.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
130.7	1.3	0.0	110.1	0.0	0.0	181.6	1.0	1,783.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,427,861	7,606,540	7,427,861	-9,419	7,418,442	8,288,385	33.00%	2,735,167	2,777,544	2,735,167

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- 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).
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- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
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June 12, 2019

Bob Blair, Superintendent
USD 114 Riverside
PO Box 49
Elwood KS 66024

**Audited Legal Max
Budget Reduction**

Dear Mr. Blair,

For the 2018-19 school year, the legal general fund is **\$4,814,790** and the legal local option budget (LOB) is **\$1,554,247**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 114 Riverside

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
594.8	584.7	588.5	588.5	5.5	0.0	594.0	228.3	0.0	13.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
114.2	8.2	0.0	54.6	0.0	0.0	148.6	0.0	1,161.8	27,127
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,866,024	5,274,659	4,866,024	-51,234	4,814,790	5,180,823	30.00%	1,554,247	1,675,584	1,554,247

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Kohlman,

For the 2018-19 school year, the legal general fund is **\$4,284,119** and the legal local option budget (LOB) is **\$1,411,332**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 115 Nemaha Central

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
565.3	560.3	555.2	560.3	13.5	0.0	573.8	224.4	1.7	21.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.2	0.0	0.0	54.1	0.0	0.0	98.3	0.0	1,028.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,284,119	4,365,753	4,284,119	0	4,284,119	4,754,280	30.00%	1,426,284	1,411,332	1,411,332

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Holmes,

For the 2018-19 school year, the legal general fund is **\$2,267,010** and the legal local option budget (LOB) is **\$731,203**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 200 Greeley County Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
241.5	243.3	253.1	253.1	3.0	0.0	256.1	153.8	11.5	2.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
48.9	3.0	0.0	29.9	0.0	0.0	38.4	0.0	544.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,267,010	2,321,988	2,267,010	0	2,267,010	2,437,342	30.00%	731,203	746,701	731,203

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Dr. Dandoy,

For the 2018-19 school year, the legal general fund is **\$28,429,896** and the legal local option budget (LOB) is **\$9,103,656**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 202 Turner-Kansas City
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,871.2	3,906.9	3,956.0	3,956.0	71.5	0.0	4,027.5	141.1	152.3	78.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,214.4	263.4	0.0	161.3	0.0	0.0	760.1	2.0	6,800.3	110,191
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
28,433,441	29,168,939	28,433,441	-3,545	28,429,896	30,345,520	30.00%	9,103,656	9,301,822	9,103,656

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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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
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School Finance

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June 12, 2019

Tim Conrad, Superintendent
USD 203 Piper-Kansas City
12036 Leavenworth Road
Kansas City KS 66109-9387

Audited Legal Max

Dear Mr. Conrad,

For the 2018-19 school year, the legal general fund is **\$13,871,475** and the legal local option budget (LOB) is **\$4,757,470**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 203 Piper-Kansas City
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,955.0	2,159.2	2,260.3	2,260.3	5.5	0.0	2,265.8	79.4	10.0	31.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
149.6	0.0	0.0	148.4	0.0	0.0	644.1	0.0	3,329.0	6,190
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
13,871,475	14,480,679	13,871,475	0	13,871,475	14,738,085	33.00%	4,863,568	4,757,470	4,757,470

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Brungardt,

For the 2018-19 school year, the legal general fund is **\$17,814,546** and the legal local option budget (LOB) is **\$5,621,704**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 204 Bonner Springs

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,570.5	2,630.5	2,607.7	2,630.5	16.5	0.0	2,647.0	92.8	34.7	52.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
454.5	20.0	0.0	121.6	0.0	0.0	809.3	0.0	4,232.1	258,805
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
17,885,502	18,072,853	17,885,502	-70,956	17,814,546	18,739,014	30.00%	5,621,704	5,685,419	5,621,704

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

Kansas State Department of Education
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June 12, 2019

Joel Lovesee, Superintendent
USD 205 Bluestem
625 S. Mill Road
Leon KS 67074-8203

**Audited Legal Max
Budget Reduction**

Dear Mr. Lovesee,

For the 2018-19 school year, the legal general fund is **\$4,061,138** and the legal local option budget (LOB) is **\$1,337,803**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 205 Bluestem

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
486.3	485.0	475.5	485.0	0.0	0.0	485.0	204.3	0.6	6.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
89.1	2.3	0.0	70.7	0.0	0.0	135.3	0.0	993.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,137,511	4,355,757	4,137,511	-76,373	4,061,138	4,459,343	30.00%	1,337,803	1,393,413	1,337,803

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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

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School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Regier,

For the 2018-19 school year, the legal general fund is **\$4,157,674** and the legal local option budget (LOB) is **\$1,475,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 206 Remington-Whitewater
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
491.7	501.9	504.7	504.7	4.5	0.0	509.2	210.4	4.6	7.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
62.9	0.0	0.0	83.7	0.0	0.0	145.3	0.0	1,023.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,263,294	4,453,635	4,263,294	-105,620	4,157,674	4,548,882	33.00%	1,501,131	1,475,000	1,475,000

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Dr. Mispagel,

For the 2018-19 school year, the legal general fund is **\$9,431,643** and the legal local option budget (LOB) is **\$3,322,004**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 207 Ft Leavenworth

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,653.1	1,743.0	1,823.6	1,823.6	0.0	0.0	1,823.6	63.9	13.7	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
32.9	0.0	0.0	20.2	0.0	0.0	310.2	0.0	2,264.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,431,643	10,005,580	9,431,643	0	9,431,643	10,066,678	33.00%	3,322,004	3,515,381	3,322,004

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

Tavis Desormiers, Superintendent
USD 208 Wakeeney
612 Junction Ave Ste B
WaKeeney KS 67672-1940

Audited Legal Max

Dear Mr. Desormiers,

For the 2018-19 school year, the legal general fund is **\$3,171,648** and the legal local option budget (LOB) is **\$1,025,855**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 208 Wakeeney

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
367.0	381.5	385.3	385.3	0.0	0.0	385.3	175.4	0.0	6.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
49.4	0.0	0.0	31.5	0.0	0.0	113.5	0.0	761.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,171,648	3,231,624	3,171,648	0	3,171,648	3,419,518	30.00%	1,025,855	1,032,937	1,025,855

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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).

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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Dr. Moore,

For the 2018-19 school year, the legal general fund is **\$1,813,858** and the legal local option budget (LOB) is **\$648,349**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 209 Moscow Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
163.2	171.0	176.0	176.0	3.5	0.0	179.5	144.2	16.9	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
40.7	8.8	0.0	16.7	0.0	0.0	28.7	0.0	435.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,813,858	1,862,172	1,813,858	0	1,813,858	1,964,693	33.00%	648,349	658,901	648,349

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Howie,

For the 2018-19 school year, the legal general fund is **\$7,624,371** and the legal local option budget (LOB) is **\$2,444,271**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 210 Hugoton Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,010.4	995.6	959.1	995.6	13.0	0.0	1,008.6	245.5	85.6	20.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
223.1	34.0	0.0	58.9	0.0	0.0	142.9	0.0	1,818.8	49,069
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,624,371	7,846,670	7,624,371	0	7,624,371	8,147,570	30.00%	2,444,271	2,515,057	2,444,271

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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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.



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June 12, 2019

Phil Wilson, Superintendent
USD 211 Norton Community Schools
105 E. Waverly
Norton KS 67654-1899

Audited Legal Max

Dear Mr. Wilson,

For the 2018-19 school year, the legal general fund is **\$5,367,852** and the legal local option budget (LOB) is **\$1,732,097**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 211 Norton Community Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
677.7	659.0	675.1	675.1	0.0	0.0	675.1	240.8	0.6	8.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
105.5	3.3	6.3	52.9	0.0	0.0	195.9	0.0	1,288.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,367,852	5,535,285	5,367,852	0	5,367,852	5,773,655	30.00%	1,732,097	1,767,880	1,732,097

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Tharman,

For the 2018-19 school year, the legal general fund is **\$1,666,133** and the legal local option budget (LOB) is **\$556,625**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 212 Northern Valley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
163.0	145.0	150.5	150.5	2.0	0.0	152.5	133.5	0.0	6.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
31.5	4.3	0.0	30.0	0.0	0.0	43.3	0.0	401.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,672,248	1,741,173	1,672,248	-6,115	1,666,133	1,855,418	30.00%	556,625	569,287	556,625

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

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

Audited Legal Max

Dear Mr. Younger,

For the 2018-19 school year, the legal general fund is **\$10,997,243** and the legal local option budget (LOB) is **\$3,516,117**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 214 Ulysses

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,626.0	1,633.0	1,599.7	1,633.0	16.5	0.0	1,649.5	57.8	106.2	43.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
385.3	83.6	0.0	63.3	0.0	0.0	230.3	0.0	2,619.2	88,275
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
10,997,243	11,222,142	10,997,243	0	10,997,243	11,720,391	30.00%	3,516,117	3,580,947	3,516,117

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

Kansas State Department of Education
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June 12, 2019

Larry Lyder, Superintendent
USD 215 Lakin
1003 W Kingman
Lakin KS 67860

**Audited Legal Max
Budget Reduction**

Dear Mr. Lyder,

For the 2018-19 school year, the legal general fund is **\$4,993,976** and the legal local option budget (LOB) is **\$1,614,135**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 215 Lakin

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
586.0	617.0	639.0	639.0	7.5	0.0	646.5	236.9	28.1	7.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
137.0	19.7	0.0	34.0	0.0	0.0	89.8	0.0	1,199.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,997,167	5,213,747	4,997,167	-3,191	4,993,976	5,380,451	30.00%	1,614,135	1,676,353	1,614,135

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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June 12, 2019

Daniel Slack, Superintendent
USD 216 Deerfield
803 Beech Street
Deerfield KS 67838-0274

Audited Legal Max

Dear Dr. Slack,

For the 2018-19 school year, the legal general fund is **\$2,046,681** and the legal local option budget (LOB) is **\$677,480**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 216 Deerfield

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
184.5	196.5	180.0	196.5	4.5	0.0	201.0	150.1	28.0	5.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.2	12.0	0.0	5.8	0.0	0.0	34.3	0.0	491.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,046,681	2,214,114	2,046,681	0	2,046,681	2,258,268	30.00%	677,480	725,972	677,480

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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

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

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June 12, 2019

Kimberly Mauk, Superintendent
USD 217 Rolla
Box 167
Rolla KS 67954-0167

**Audited Legal Max
Budget Reduction**

Dear Ms. Mauk,

For the 2018-19 school year, the legal general fund is **\$1,353,036** and the legal local option budget (LOB) is **\$495,617**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 217 Rolla

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
164.0	132.5	115.0	132.5	0.0	0.0	132.5	123.0	7.6	5.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
19.4	1.8	0.0	12.4	0.0	0.0	23.6	0.0	325.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,355,708	1,379,448	1,355,708	-2,672	1,353,036	1,501,871	33.00%	495,617	499,618	495,617

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

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

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Richardson,

For the 2018-19 school year, the legal general fund is **\$7,444,589** and the legal local option budget (LOB) is **\$1,179,212**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 218 Elkhart

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
450.4	453.9	420.2	453.9	4.5	0.0	458.4	197.3	17.5	7.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
81.8	9.1	0.0	16.4	0.0	0.0	66.9	0.0	855.3	3,882,619
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,444,944	8,378,838	7,444,944	-355	7,444,589	3,930,705	30.00%	1,179,212	1,228,377	1,179,212

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Walker,

For the 2018-19 school year, the legal general fund is **\$2,064,591** and the legal local option budget (LOB) is **\$687,905**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 219 Minneola

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
233.7	243.5	236.5	243.5	0.0	0.0	243.5	154.4	1.3	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
39.2	0.3	0.0	16.8	0.0	0.0	40.2	0.0	495.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,064,591	2,164,967	2,064,591	0	2,064,591	2,293,018	30.00%	687,905	698,277	687,905

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Wetig,

For the 2018-19 school year, the legal general fund is **\$1,974,210** and the legal local option budget (LOB) is **\$647,705**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 220 Ashland

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
189.9	191.6	208.0	208.0	1.5	0.0	209.5	151.7	4.1	4.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
39.7	5.4	0.0	21.9	0.0	0.0	37.4	0.0	474.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,974,210	2,018,776	1,974,210	0	1,974,210	2,159,015	30.00%	647,705	648,011	647,705

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Whetzal,

For the 2018-19 school year, the legal general fund is **\$3,164,984** and the legal local option budget (LOB) is **\$1,012,039**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 223 Barnes

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
347.4	367.4	368.8	368.8	0.0	0.0	368.8	169.9	7.0	12.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
41.1	0.0	0.0	42.8	0.0	0.0	118.1	0.0	759.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,164,984	3,261,612	3,164,984	0	3,164,984	3,373,462	30.00%	1,012,039	1,041,353	1,012,039

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Baker,

For the 2018-19 school year, the legal general fund is **\$2,729,325** and the legal local option budget (LOB) is **\$881,846**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 224 Clifton-Clyde

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
309.0	313.5	300.0	313.5	4.0	0.0	317.5	151.8	0.0	13.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
43.6	0.0	0.0	50.8	0.0	0.0	78.1	0.0	655.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,729,325	2,762,645	2,729,325	0	2,729,325	2,939,486	30.00%	881,846	885,149	881,846

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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FINAL

June 12, 2019

Jeff Bollinger, Superintendent
USD 225 Fowler
Box 170
Fowler KS 67844-0170

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Mr. Bollinger,

For the 2018-19 school year, the legal general fund is **\$1,442,257** and the legal local option budget (LOB) is **\$519,526**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Republished Budget
Budget Reduction**

USD 225 Fowler

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
133.0	141.5	132.0	141.5	2.0	0.0	143.5	129.0	2.8	1.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
35.3	7.7	0.0	9.8	0.0	0.0	21.5	0.0	351.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,463,581	1,485,656	1,463,581	-21,324	1,442,257	1,634,038	33.00%	539,233	519,526	519,526

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
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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.



School Finance

Kansas State Department of Education
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June 12, 2019

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

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Mr. Harshberger,

For the 2018-19 school year, the legal general fund is **\$3,284,620** and the legal local option budget (LOB) is **\$1,184,708**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Republished Budget
Budget Reduction**

USD 226 Meade

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
372.5	388.9	412.1	412.1	4.5	0.0	416.6	185.2	3.1	3.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
79.9	12.7	0.0	24.9	0.0	0.0	68.9	0.0	794.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,308,676	3,353,242	3,308,676	-24,056	3,284,620	3,651,089	33.00%	1,204,859	1,184,708	1,184,708

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- 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 times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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June 12, 2019

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

Audited Legal Max

Dear Mr. Chaney,

For the 2018-19 school year, the legal general fund is **\$2,413,201** and the legal local option budget (LOB) is **\$791,517**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 227 Hodgeman County Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
286.5	287.0	296.5	296.5	0.0	0.0	296.5	146.3	1.5	3.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
34.8	0.0	0.0	48.9	0.0	0.0	47.7	0.0	579.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,413,201	2,479,008	2,413,201	0	2,413,201	2,707,985	30.00%	812,396	791,517	791,517

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Dr. White,

For the 2018-19 school year, the legal general fund is **\$142,523,866** and the legal local option budget (LOB) is **\$50,138,766**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 229 Blue Valley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
21,563.7	22,241.3	22,315.9	22,315.9	0.0	0.0	22,315.9	781.9	94.4	435.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
517.9	0.0	159.2	613.2	1,891.4	1,632.0	5,818.0	0.0	34,259.8	48,110
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
142,740,177	142,862,237	142,740,177	-216,311	142,523,866	151,935,656	33.00%	50,138,766	50,180,953	50,138,766

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Dr. Burke,

For the 2018-19 school year, the legal general fund is **\$25,457,050** and the legal local option budget (LOB) is **\$6,924,022**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 230 Spring Hill

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,490.4	2,735.6	2,882.9	2,882.9	7.5	0.0	2,890.4	101.3	6.7	39.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
181.0	0.0	0.0	184.5	507.9	0.0	821.4	1.0	4,733.5	5,747,340
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
25,462,368	25,632,559	25,462,368	-5,318	25,457,050	20,981,886	33.00%	6,924,022	7,116,357	6,924,022

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Ms. Stranathan,

For the 2018-19 school year, the legal general fund is **\$37,745,313** and the legal local option budget (LOB) is **\$13,247,524**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 231 Gardner Edgerton

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,443.7	5,809.5	5,888.9	5,888.9	0.0	0.0	5,888.9	206.3	25.9	89.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
531.4	0.0	0.0	178.8	369.8	102.1	1,668.4	1.0	9,062.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
37,745,313	39,625,394	37,745,313	0	37,745,313	40,144,011	33.00%	13,247,524	13,902,469	13,247,524

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Harwood,

For the 2018-19 school year, the legal general fund is **\$41,525,349** and the legal local option budget (LOB) is **\$14,617,408**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 232 De Soto

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,713.1	7,072.6	7,202.5	7,202.5	12.0	0.0	7,214.5	252.8	60.3	147.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
273.9	0.0	0.0	258.8	0.0	474.8	1,275.4	0.0	9,957.6	51,945
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
41,525,349	43,026,893	41,525,349	0	41,525,349	44,295,176	33.00%	14,617,408	15,123,376	14,617,408

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Allison,

For the 2018-19 school year, the legal general fund is **\$208,399,524** and the legal local option budget (LOB) is **\$73,316,284**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 233 Olathe

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
27,799.1	28,734.2	29,074.1	29,074.1	72.0	0.0	29,146.1	1,021.3	558.0	535.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
2,789.3	157.0	414.4	778.3	4,801.9	2,195.9	7,636.2	2.0	50,035.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
208,399,524	209,737,322	208,399,524	0	208,399,524	222,170,558	33.00%	73,316,284	73,789,502	73,316,284

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Hessong,

For the 2018-19 school year, the legal general fund is **\$12,403,378** and the legal local option budget (LOB) is **\$3,967,601**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 234 Fort Scott

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,797.1	1,832.5	1,844.0	1,844.0	15.5	0.0	1,859.5	65.2	1.1	39.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
426.4	68.9	5.0	125.4	0.0	0.0	382.7	0.0	2,973.2	20,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
12,403,378	12,616,337	12,403,378	0	12,403,378	13,225,337	30.00%	3,967,601	4,038,807	3,967,601

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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FINAL

June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Howard,

For the 2018-19 school year, the legal general fund is **\$3,687,913** and the legal local option budget (LOB) is **\$1,202,603**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 235 Uniontown
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
420.0	428.0	429.5	429.5	6.5	0.0	436.0	191.0	0.0	6.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
79.9	5.6	0.0	75.9	0.0	0.0	105.9	0.0	900.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,750,583	3,905,937	3,750,583	-62,670	3,687,913	4,008,675	30.00%	1,202,603	1,251,731	1,202,603

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

Joshua Lanning, Superintendent
USD 237 Smith Center
216 S. Jefferson
Smith Center KS 66967

**Audited Legal Max
Budget Reduction**

Dear Mr. Lanning,

For the 2018-19 school year, the legal general fund is **\$3,462,095** and the legal local option budget (LOB) is **\$1,250,288**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 237 Smith Center

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
369.5	395.0	396.0	396.0	1.5	0.0	397.5	179.3	0.7	12.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
74.5	2.6	0.0	46.2	0.0	0.0	122.7	0.0	836.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,481,940	3,603,558	3,481,940	-19,845	3,462,095	3,788,752	33.00%	1,250,288	1,265,864	1,250,288

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- 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 times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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June 12, 2019

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

Audited Legal Max

Dear Mr. Vignery,

For the 2018-19 school year, the legal general fund is **\$4,968,429** and the legal local option budget (LOB) is **\$1,748,765**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 239 North Ottawa County
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
599.9	611.2	606.0	611.2	0.0	0.0	611.2	231.3	0.0	8.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
83.7	0.0	26.9	56.2	0.0	0.0	175.0	0.0	1,192.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,968,429	5,038,817	4,968,429	0	4,968,429	5,299,287	33.00%	1,748,765	1,771,996	1,748,765

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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June 12, 2019

Fred Van Ranken, Superintendent
USD 240 Twin Valley
Box 38
Bennington KS 67422-0038

**Audited Legal Max
Republished Budget**

Dear Mr. Van Ranken,

For the 2018-19 school year, the legal general fund is **\$4,796,831** and the legal local option budget (LOB) is **\$1,690,827**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Republished Budget**

USD 240 Twin Valley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
562.7	579.5	582.6	582.6	11.0	0.0	593.6	228.2	0.0	14.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
110.4	9.5	0.0	50.3	0.0	0.0	145.6	0.0	1,151.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,796,831	4,847,644	4,796,831	0	4,796,831	5,123,717	33.00%	1,690,827	1,701,681	1,690,827

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- 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).
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June 12, 2019

Russell Orton, Superintendent
USD 241 Wallace County Schools
521 N. Main
Sharon Springs KS 67758

**Audited Legal Max
Budget Reduction**

Dear Mr. Orton,

For the 2018-19 school year, the legal general fund is **\$1,810,440** and the legal local option budget (LOB) is **\$587,045**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 241 Wallace County Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
172.5	200.5	199.5	200.5	0.0	0.0	200.5	150.0	0.4	0.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
24.2	0.0	0.0	25.8	0.0	0.0	37.6	0.0	438.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,826,353	1,917,150	1,826,353	-15,913	1,810,440	1,956,815	30.00%	587,045	616,010	587,045

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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School Finance

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June 12, 2019

Dave Hale, Superintendent
USD 242 Weskan
219 Coyote Blvd
Weskan KS 67762-4004

**Audited Legal Max
Budget Reduction**

Dear Mr. Hale,

For the 2018-19 school year, the legal general fund is **\$1,076,335** and the legal local option budget (LOB) is **\$386,097**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Budget Reduction**

USD 242 Weskan

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
92.5	102.5	103.5	103.5	0.0	0.0	103.5	104.0	0.7	1.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
12.1	0.0	0.0	12.8	0.0	0.0	27.7	0.0	262.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,093,729	1,135,796	1,093,729	-17,394	1,076,335	1,169,992	33.00%	386,097	400,482	386,097

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
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(785) 296-3872
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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Reese,

For the 2018-19 school year, the legal general fund is **\$3,527,339** and the legal local option budget (LOB) is **\$1,128,377**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 243 Lebo-Waverly

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
414.7	423.0	415.5	423.0	5.0	0.0	428.0	188.6	0.2	11.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.7	0.0	0.0	35.1	0.0	0.0	127.5	0.0	846.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,527,339	3,586,065	3,527,339	0	3,527,339	3,761,256	30.00%	1,128,377	1,142,009	1,128,377

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Marshall,

For the 2018-19 school year, the legal general fund is **\$7,012,194** and the legal local option budget (LOB) is **\$2,234,016**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 244 Burlington

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
815.5	847.5	846.0	847.5	5.5	0.0	853.0	252.7	0.9	50.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
124.9	0.6	0.0	53.8	0.0	0.0	347.0	0.0	1,683.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,012,194	7,205,034	7,012,194	0	7,012,194	7,446,721	30.00%	2,234,016	2,292,410	2,234,016

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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

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

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Mildward,

For the 2018-19 school year, the legal general fund is **\$1,995,452** and the legal local option budget (LOB) is **\$661,967**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 245 LeRoy-Gridley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
206.5	200.5	192.0	200.5	0.5	0.0	201.0	150.1	0.0	5.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
34.8	1.7	0.0	31.8	0.0	0.0	54.6	0.0	479.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,995,452	2,032,937	1,995,452	0	1,995,452	2,206,556	30.00%	661,967	663,179	661,967

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Gorman,

For the 2018-19 school year, the legal general fund is **\$4,146,014** and the legal local option budget (LOB) is **\$1,324,832**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 246 Northeast

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
451.1	463.0	444.6	463.0	7.0	0.0	470.0	200.4	0.0	5.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
122.0	26.5	0.0	42.4	0.0	0.0	126.3	0.0	992.7	11,418
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,146,014	4,257,477	4,146,014	0	4,146,014	4,416,108	30.00%	1,324,832	1,352,211	1,324,832

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Mr. Miner,

For the 2018-19 school year, the legal general fund is **\$4,480,713** and the legal local option budget (LOB) is **\$1,477,989**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 247 Cherokee

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
503.1	471.0	484.0	484.0	5.0	0.0	489.0	205.4	0.0	17.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
123.9	26.9	0.0	88.3	0.0	0.0	121.2	0.0	1,072.2	15,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,480,713	4,580,167	4,480,713	0	4,480,713	4,926,630	30.00%	1,477,989	1,489,034	1,477,989

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

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

Audited Legal Max

Dear Mr. Bauer,

For the 2018-19 school year, the legal general fund is **\$7,474,560** and the legal local option budget (LOB) is **\$2,391,779**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 248 Girard

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
977.8	994.0	1,003.0	1,003.0	10.5	0.0	1,013.5	245.0	3.9	11.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
177.6	5.3	0.0	83.6	0.0	0.0	253.3	0.0	1,794.0	2,550
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,474,560	7,594,467	7,474,560	0	7,474,560	7,972,596	30.00%	2,391,779	2,423,822	2,391,779

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Simoncic,

For the 2018-19 school year, the legal general fund is **\$6,768,716** and the legal local option budget (LOB) is **\$2,160,215**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 249 Frontenac Public Schools
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
866.4	924.5	954.0	954.0	2.5	0.0	956.5	249.8	2.8	18.4
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
135.5	0.0	0.0	17.1	0.0	0.0	241.1	0.0	1,621.2	16,773
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,769,071	6,899,574	6,769,071	-355	6,768,716	7,200,716	30.00%	2,160,215	2,201,106	2,160,215

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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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
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June 12, 2019

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

Audited Legal Max

Dear Mr. Proffitt,

For the 2018-19 school year, the legal general fund is **\$21,217,976** and the legal local option budget (LOB) is **\$6,701,216**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 250 Pittsburg

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,824.9	2,975.8	2,930.4	2,975.8	40.0	0.0	3,015.8	105.7	64.3	27.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
787.0	170.7	0.0	65.7	0.0	0.0	795.5	0.0	5,032.5	257,613
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
21,217,976	21,364,482	21,217,976	0	21,217,976	22,337,387	30.00%	6,701,216	6,726,117	6,701,216

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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).

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School Finance

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FINAL

June 12, 2019

Mike Mathes, Superintendent
USD 251 North Lyon County
Box 527
Americus KS 66835

Audited Legal Max

Dear Mr. Mathes,

For the 2018-19 school year, the legal general fund is **\$3,434,043** and the legal local option budget (LOB) is **\$1,209,393**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 251 North Lyon County

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
415.0	391.0	381.1	391.0	0.0	0.0	391.0	177.2	0.0	5.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
61.0	1.2	0.0	74.0	0.0	0.0	114.3	0.0	824.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,434,043	3,449,037	3,434,043	0	3,434,043	3,664,828	33.00%	1,209,393	1,214,500	1,209,393

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

Kansas State Department of Education
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June 12, 2019

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

Audited Legal Max

Dear Dr. Argabright,

For the 2018-19 school year, the legal general fund is **\$4,092,529** and the legal local option budget (LOB) is **\$1,309,816**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 252 Southern Lyon County
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
488.5	480.5	460.5	480.5	6.5	0.0	487.0	204.9	0.0	15.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
77.9	10.2	0.0	58.7	0.0	0.0	127.4	1.0	982.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,092,529	4,188,324	4,092,529	0	4,092,529	4,366,054	30.00%	1,309,816	1,339,919	1,309,816

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

Kevin Case, Superintendent
USD 253 Emporia
P.O. Box 1008
Emporia KS 66801-1008

Audited Legal Max

Dear Mr. Case,

For the 2018-19 school year, the legal general fund is **\$30,793,095** and the legal local option budget (LOB) is **\$9,863,413**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 253 Emporia

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,317.2	4,393.6	4,428.8	4,428.8	58.0	0.0	4,486.8	157.2	322.7	86.6
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
990.7	138.4	0.0	233.0	0.0	0.0	977.9	0.0	7,393.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
30,793,095	31,370,818	30,793,095	0	30,793,095	32,878,044	30.00%	9,863,413	10,041,733	9,863,413

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

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

Audited Legal Max

Dear Mr. Buck,

For the 2018-19 school year, the legal general fund is **\$3,976,326** and the legal local option budget (LOB) is **\$1,276,775**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 254 Barber County North
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
437.5	466.5	464.0	466.5	3.5	0.0	470.0	200.4	0.7	9.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
83.7	5.4	0.0	47.3	0.0	0.0	137.5	0.0	954.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,976,326	4,058,793	3,976,326	0	3,976,326	4,255,918	30.00%	1,276,775	1,296,711	1,276,775

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Dr. Miller,

For the 2018-19 school year, the legal general fund is **\$2,274,090** and the legal local option budget (LOB) is **\$728,894**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 255 South Barber

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
223.5	245.5	228.8	245.5	1.5	0.0	247.0	154.3	0.9	7.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
44.0	3.4	0.0	21.5	0.0	0.0	67.4	0.0	546.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,274,090	2,410,304	2,274,090	0	2,274,090	2,429,648	30.00%	728,894	757,144	728,894

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

(785) 296-3872
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June 12, 2019

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

Audited Legal Max

Dear Mr. McWhirter,

For the 2018-19 school year, the legal general fund is **\$2,644,359** and the legal local option budget (LOB) is **\$855,876**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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Audited Legal Max

USD 256 Marmaton Valley

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
272.5	278.8	261.3	278.8	4.5	0.0	283.3	149.7	0.0	6.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.7	7.6	0.0	34.2	0.0	0.0	98.1	0.0	634.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,644,359	2,758,896	2,644,359	0	2,644,359	2,852,920	30.00%	855,876	880,902	855,876

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

**Audited Legal Max
Budget Reduction**

Dear Mr. Fager,

For the 2018-19 school year, the legal general fund is **\$9,551,774** and the legal local option budget (LOB) is **\$3,014,296**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 257 Iola

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,220.0	1,231.0	1,209.0	1,231.0	11.0	0.0	1,242.0	203.9	0.7	41.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
258.0	37.2	0.0	65.5	0.0	0.0	406.4	0.0	2,254.8	161,950
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,553,192	9,759,159	9,553,192	-1,418	9,551,774	10,047,653	30.00%	3,014,296	3,055,227	3,014,296

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- 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 times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 12, 2019

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

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Ms. Lewis,

For the 2018-19 school year, the legal general fund is **\$5,664,911** and the legal local option budget (LOB) is **\$1,682,127**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Republished Budget
Budget Reduction**

USD 258 Humboldt

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
584.0	574.0	587.5	587.5	5.0	0.0	592.5	228.0	0.6	15.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
101.2	0.8	0.0	23.1	0.0	0.0	187.1	0.0	1,148.8	883,350
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,668,102	5,699,321	5,668,102	-3,191	5,664,911	5,097,355	33.00%	1,682,127	1,707,011	1,682,127

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
 Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
 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 times Free Lunch Factor (0.484).
 Col 17 - Higher of USD level or School level high density at-risk.
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 Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
 Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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School Finance

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June 12, 2019

Alicia Thompson, Superintendent
USD 259 Wichita
903 S Edgemoor St
Wichita KS 67218-3337

Audited Legal Max

Dear Dr. Thompson,

For the 2018-19 school year, the legal general fund is **\$361,587,980** and the legal local option budget (LOB) is **\$115,271,480**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 259 Wichita

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
46,003.7	47,376.5	47,137.1	47,376.5	939.5	0.0	48,316.0	1,693.0	2,124.9	830.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
15,874.2	3,443.8	193.5	1,966.0	0.0	0.0	12,003.9	3.0	86,448.3	1,530,810
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
361,587,980	364,448,777	361,587,980	0	361,587,980	384,238,267	30.00%	115,271,480	116,009,678	115,271,480

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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

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School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Ms. Bohaty,

For the 2018-19 school year, the legal general fund is **\$42,271,420** and the legal local option budget (LOB) is **\$13,523,222**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

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Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 260 Derby

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,424.8	6,752.6	6,816.9	6,816.9	27.5	0.0	6,844.4	239.8	114.0	116.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,151.9	56.7	0.0	211.8	0.0	0.0	1,406.0	1.0	10,142.3	28,740
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
42,271,420	44,501,137	42,271,420	0	42,271,420	45,077,405	30.00%	13,523,222	14,219,822	13,523,222

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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FINAL

June 12, 2019

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

Audited Legal Max

Dear Dr. Burke,

For the 2018-19 school year, the legal general fund is **\$37,549,974** and the legal local option budget (LOB) is **\$12,009,821**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 261 Haysville

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,164.9	5,424.1	5,559.1	5,559.1	80.0	0.0	5,639.1	197.6	37.4	97.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,201.8	143.0	66.9	256.2	0.0	0.0	1,375.8	0.0	9,015.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
37,549,974	38,778,649	37,549,974	0	37,549,974	40,032,735	30.00%	12,009,821	12,404,953	12,009,821

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Dr. Gibson,

For the 2018-19 school year, the legal general fund is **\$18,334,160** and the legal local option budget (LOB) is **\$5,791,405**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 262 Valley Center Pub Sch
2018-19 Legal Maximum General Fund Budget
(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,665.4	2,765.2	2,820.6	2,820.6	21.0	0.0	2,841.6	99.6	14.4	66.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
412.4	0.0	0.0	192.4	0.0	0.0	725.6	0.0	4,352.0	208,080
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
18,334,160	18,806,159	18,334,160	0	18,334,160	19,304,682	30.00%	5,791,405	5,919,461	5,791,405

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
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 times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

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June 12, 2019

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

Audited Legal Max

Dear Mr. Ensley,

For the 2018-19 school year, the legal general fund is **\$10,820,670** and the legal local option budget (LOB) is **\$3,804,864**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 263 Mulvane

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,679.3	1,736.8	1,731.5	1,736.8	16.0	0.0	1,752.8	61.4	2.0	38.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
253.1	0.0	0.0	74.7	0.0	0.0	415.3	0.0	2,598.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
10,820,670	11,025,588	10,820,670	0	10,820,670	11,529,890	33.00%	3,804,864	3,872,500	3,804,864

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.

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

Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



School Finance

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June 12, 2019

Paul Becker, Superintendent
USD 264 Clearwater
Box 248
Clearwater KS 67026

**Audited Legal Max
Budget Reduction**

Dear Mr. Becker,

For the 2018-19 school year, the legal general fund is **\$7,667,491** and the legal local option budget (LOB) is **\$2,465,816**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

**Audited Legal Max
Budget Reduction**

USD 264 Clearwater

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,079.5	1,113.0	1,122.5	1,122.5	5.0	0.0	1,127.5	228.9	0.9	12.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
102.6	0.0	0.0	92.5	0.0	0.0	287.0	0.0	1,851.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,711,081	7,853,524	7,711,081	-43,590	7,667,491	8,219,388	30.00%	2,465,816	2,508,397	2,465,816

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



School Finance

Kansas State Department of Education
Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212

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June 12, 2019

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

**Audited Legal Max
Republished Budget
Budget Reduction**

Dear Dr. Henry,

For the 2018-19 school year, the legal general fund is **\$34,842,877** and the legal local option budget (LOB) is **\$11,087,248**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

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**Audited Legal Max
Republished Budget
Budget Reduction**

USD 265 Goddard

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
5,259.0	5,551.6	5,606.6	5,606.6	34.0	0.0	5,640.6	197.6	28.9	124.8
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
457.4	0.0	0.0	541.8	0.0	0.0	1,336.7	2.0	8,329.8	153,869
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
34,847,486	35,770,000	34,847,486	-4,609	34,842,877	36,957,494	30.00%	11,087,248	11,283,454	11,087,248

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

Chad Higgins, Superintendent
USD 266 Maize
905 W. Central St.
Maize KS 67101-9405

Audited Legal Max

Dear Dr. Higgins,

For the 2018-19 school year, the legal general fund is **\$44,504,743** and the legal local option budget (LOB) is **\$13,580,572**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 266 Maize

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,521.9	6,741.9	6,921.0	6,921.0	20.5	0.0	6,941.5	243.2	26.6	148.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
517.4	0.0	59.9	592.1	0.0	0.0	1,673.6	1.0	10,204.2	2,004,250
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
44,504,743	45,312,696	44,504,743	0	44,504,743	45,268,573	30.00%	13,580,572	13,805,349	13,580,572

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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

Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.

Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual 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.



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June 12, 2019

Mindy Bruce, Superintendent
USD 267 Renwick
Box 68
Andale KS 67001-0068

Audited Legal Max

Dear Ms. Bruce,

For the 2018-19 school year, the legal general fund is **\$10,961,031** and the legal local option budget (LOB) is **\$3,852,009**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side 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 2019 Legal Max" from the school finance website: [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. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

Under 2018 Substitute for Senate Bill 423, Section 6, the portion of the school district's state foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures from all funds for transporting students for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of 110% of the prior year's audited transportation expenditures for regular route. These expenditures are reflected on the "Overall Audit Summary" for the 2017-18 school year recently completed by KSDE. In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 12, 2019

FINAL

Audited Legal Max

USD 267 Renwick

2018-19 Legal Maximum General Fund Budget

(General Fund computed using \$4165 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,827.0	1,851.0	1,832.1	1,851.0	0.0	0.0	1,851.0	64.9	0.2	51.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
76.5	0.0	0.0	146.2	0.0	0.0	441.4	0.0	2,631.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
10,961,031	11,462,913	10,961,031	0	10,961,031	11,672,755	33.00%	3,852,009	4,023,113	3,852,009

Column Notes

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

Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.

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 times Free Lunch Factor (0.484).

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.