



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Garrison,

For the 2019-20 school year, the legal general fund is **\$2,639,420** and the legal local option budget (LOB) is **\$820,109**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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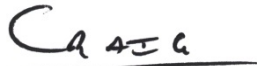
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized flourish at the end.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 444 Little River

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
303.0	284.5	288.0	288.0	6.5		294.5	146.9	0.2	9.5
<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
30.0	0.0	0.0	42.3	0.0	0.0	71.6	0.0	595.0	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,639,420	2,725,035	2,639,420	0	2,639,420	2,733,697	30.00%	820,109	837,048	820,109

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Correll,

For the 2019-20 school year, the legal general fund is **\$13,271,475** and the legal local option budget (LOB) is **\$4,094,083**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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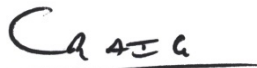
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Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

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Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 445 Coffeyville

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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1,694.8	1,705.9	1,705.9	1,705.9	34.0		1,739.9	61.0	45.7	32.1
<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
577.9	125.4	0.0	72.3	0.0	0.0	318.1	0.0	2,972.4	86,618
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
13,272,184	13,594,228	13,272,184	-709	13,271,475	13,646,943	30.00%	4,094,083	4,100,000	4,094,083

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Arnold,

For the 2019-20 school year, the legal general fund is **\$14,274,604** and the legal local option budget (LOB) is **\$4,385,859**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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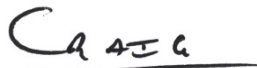
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 446 Independence

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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1,973.6	1,979.6	1,957.5	1,979.6	23.0		2,002.6	70.2	10.0	26.7
<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
545.5	118.3	0.0	87.2	0.0	0.0	357.4	0.0	3,217.9	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
14,274,604	14,390,384	14,274,604	0	14,274,604	14,623,561	30.00%	4,387,068	4,385,859	4,385,859

Column Notes

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June 16, 2020

Shellaine Kiblinger, Superintendent
USD 447 Cherryvale
618 East 4th Street
Cherryvale, KS 67335-2306

FINAL AUDITED LEGAL MAX

Dear Dr. Kiblinger,

For the 2019-20 school year, the legal general fund is **\$6,648,233** and the legal local option budget (LOB) is **\$2,044,261**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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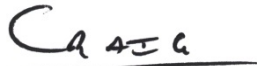
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Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

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Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 447 Cherryvale

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

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805.9	791.5	776.5	791.5	10.0		801.5	251.5	0.0	21.4
<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>
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209.6	45.5	0.0	31.5	0.0	0.0	137.7	0.0	1,498.7	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>
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6,648,233	6,693,924	6,648,233	0	6,648,233	6,814,204	30.00%	2,044,261	2,057,852	2,044,261

Column Notes

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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Friesen,

For the 2019-20 school year, the legal general fund is **\$3,565,203** and the legal local option budget (LOB) is **\$1,223,184**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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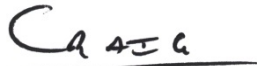
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cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 448 Inman

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
410.9	414.5	387.5	414.5	4.5		419.0	185.9	0.0	15.2
<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
47.9	0.0	0.0	28.0	0.0	0.0	120.4	0.0	816.4	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,621,550	3,828,268	3,621,550	-56,347	3,565,203	3,706,619	33.00%	1,223,184	1,286,309	1,223,184

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Beying,

For the 2019-20 school year, the legal general fund is **\$5,553,428** and the legal local option budget (LOB) is **\$1,703,766**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

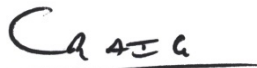
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 449 Easton

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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604.3	624.3	651.3	651.3	2.0		653.3	237.9	0.0	18.2
<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
54.7	0.0	0.0	66.0	0.0	0.0	221.8	0.0	1,251.9	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,553,428	5,643,479	5,553,428	0	5,553,428	5,679,220	30.00%	1,703,766	1,731,182	1,703,766

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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(785) 296-3201
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June 16, 2020

Martin Stessman, Superintendent
USD 450 Shawnee Heights
4401 SE Shawnee Heights Rd
Tecumseh, KS 66542-9799

FINAL AUDITED LEGAL MAX

Dear Dr. Stessman,

For the 2019-20 school year, the legal general fund is **\$23,581,274** and the legal local option budget (LOB) is **\$7,698,770**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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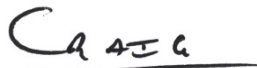
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 450 Shawnee Heights

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,468.4	3,490.7	3,420.5	3,490.7	15.5		3,506.2	122.9	17.6	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
473.8	5.5	0.0	344.9	0.0	0.0	789.9	0.0	5,299.5	100,636
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
23,609,218	23,632,043	23,609,218	-27,944	23,581,274	24,058,655	32.00%	7,698,770	7,709,092	7,698,770

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Horn,

For the 2019-20 school year, the legal general fund is **\$3,917,432** and the legal local option budget (LOB) is **\$1,214,192**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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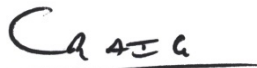
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

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Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 452 Stanton County

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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433.5	420.5	430.0	430.0	5.0		435.0	190.7	36.4	14.8
<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
94.9	11.9	0.0	40.8	0.0	0.0	58.6	0.0	883.1	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,917,432	3,976,874	3,917,432	0	3,917,432	4,047,306	30.00%	1,214,192	1,223,382	1,214,192

Column Notes

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

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Roth,

For the 2019-20 school year, the legal general fund is **\$25,521,106** and the legal local option budget (LOB) is **\$7,731,993**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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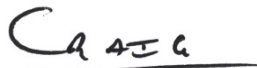
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Dale M. Dennis, Deputy Commissioner
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Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 453 Leavenworth

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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3,647.8	3,603.9	3,620.7	3,620.7	40.0		3,660.7	128.3	13.3	41.3
<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>
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780.2	106.8	0.0	82.8	0.0	0.0	844.1	1.0	5,658.5	420,000
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
25,521,106	26,413,851	25,521,106	0	25,521,106	25,773,310	30.00%	7,731,993	7,959,674	7,731,993

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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Topeka, Kansas 66612-1212
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www.ksde.org

June 16, 2020

Allen Konicek, Superintendent
USD 454 Burlingame Public School
100 Bloomquist Drive, Suite A
Burlingame, KS 66413

FINAL AUDITED LEGAL MAX

Dear Mr. Konicek,

For the 2019-20 school year, the legal general fund is **\$2,607,158** and the legal local option budget (LOB) is **\$798,870**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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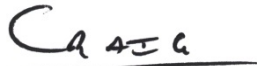
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 454 Burlingame Public School

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
290.4	285.5	291.0	291.0	3.0		294.0	147.0	0.2	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
38.7	0.0	0.0	15.3	0.0	0.0	87.7	0.0	586.6	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,607,158	2,668,122	2,607,158	0	2,607,158	2,662,899	30.00%	798,870	816,780	798,870

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Sample,

For the 2019-20 school year, the legal general fund is **\$2,287,880** and the legal local option budget (LOB) is **\$727,336**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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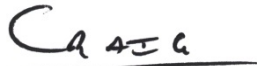
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 456 Marais Des Cygnes Valley

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
214.5	209.5	205.0	209.5	1.0		210.5	151.9	0.0	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
48.9	7.2	0.0	33.5	0.0	0.0	67.4	0.0	524.4	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,326,238	2,381,245	2,326,238	-38,358	2,287,880	2,424,454	30.00%	727,336	747,574	727,336

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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



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www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Karlin,

For the 2019-20 school year, the legal general fund is **\$54,097,001** and the legal local option budget (LOB) is **\$16,489,951**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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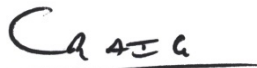
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 457 Garden City

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,336.6	7,180.3	7,125.2	7,180.3	99.5		7,279.8	255.1	509.6	132.5
<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
1,853.7	402.2	1.0	447.2	0.0	0.0	1,210.7	0.0	12,091.8	472,665
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
54,111,890	55,015,999	54,111,890	-14,889	54,097,001	54,966,503	30.00%	16,489,951	16,822,175	16,489,951

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Topeka, Kansas 66612-1212
(785) 296-3201
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June 16, 2020

David Howard, Superintendent
USD 458 Basehor-Linwood
P O Box 282
Basehor, KS 66007-0282

FINAL AUDITED LEGAL MAX

Dear Mr. Howard,

For the 2019-20 school year, the legal general fund is **\$16,479,423** and the legal local option budget (LOB) is **\$5,299,717**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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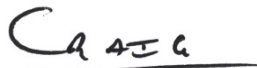
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 458 Basehor-Linwood

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,328.6	2,409.3	2,500.0	2,500.0	0.0		2,500.0	87.6	8.3	57.6
<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
115.7	0.0	0.0	193.5	0.0	0.0	576.1	1.0	3,539.8	787,860
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
16,490,413	16,834,439	16,490,413	-10,990	16,479,423	16,059,747	33.00%	5,299,717	5,403,957	5,299,717

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Lampe,

For the 2019-20 school year, the legal general fund is **\$2,272,506** and the legal local option budget (LOB) is **\$709,577**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

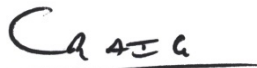
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 459 Bucklin

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
224.9	229.9	232.0	232.0	1.5		233.5	154.2	2.4	4.4
<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
48.9	5.7	0.0	26.4	0.0	0.0	39.2	0.0	514.7	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,283,209	2,361,283	2,283,209	-10,703	2,272,506	2,365,256	30.00%	709,577	730,088	709,577

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Proctor,

For the 2019-20 school year, the legal general fund is **\$5,979,728** and the legal local option budget (LOB) is **\$2,017,250**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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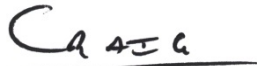
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 460 Hesston

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
796.7	808.1	837.6	837.6	0.0		837.6	252.6	4.0	23.7
<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
67.8	0.0	0.0	18.2	0.0	0.0	143.1	1.0	1,348.0	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,979,728	6,040,945	5,979,728	0	5,979,728	6,130,199	33.00%	2,022,966	2,017,250	2,017,250

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Ms. Erickson,

For the 2019-20 school year, the legal general fund is **\$5,774,341** and the legal local option budget (LOB) is **\$1,961,748**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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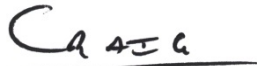
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized flourish at the end.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 461 Neodesha

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
681.0	671.0	689.0	689.0	11.0		700.0	243.8	0.2	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
163.6	31.3	0.0	21.9	0.0	0.0	126.8	0.0	1,301.7	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,774,341	5,857,294	5,774,341	0	5,774,341	5,944,691	33.00%	1,961,748	1,980,314	1,961,748

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Schaffer,

For the 2019-20 school year, the legal general fund is **\$2,901,530** and the legal local option budget (LOB) is **\$889,392**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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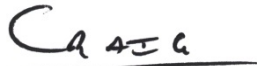
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 462 Central

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
311.7	305.5	299.6	305.5	0.0		305.5	147.3	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
66.3	9.1	0.0	37.8	0.0	0.0	77.9	0.0	652.5	7,040
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,901,530	2,952,722	2,901,530	0	2,901,530	2,964,640	30.00%	889,392	905,572	889,392

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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

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

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Adams,

For the 2019-20 school year, the legal general fund is **\$2,872,804** and the legal local option budget (LOB) is **\$895,545**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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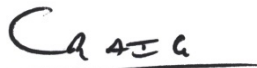
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Sincerely,



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



Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 463 Udall

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
308.7	316.0	320.0	320.0	4.0		324.0	154.2	0.0	9.8
<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
53.7	0.5	0.0	31.2	0.0	0.0	82.9	0.0	656.3	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,911,347	2,980,992	2,911,347	-38,543	2,872,804	2,985,150	30.00%	895,545	915,668	895,545

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 16, 2020

Loren Feldkamp, Superintendent
USD 464 Tonganoxie
Box 199
Tonganoxie, KS 66086-0199

FINAL AUDITED LEGAL MAX

Dear Mr. Feldkamp,

For the 2019-20 school year, the legal general fund is **\$12,601,345** and the legal local option budget (LOB) is **\$3,868,441**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

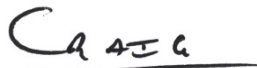
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 464 Tonganoxie

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,943.7	1,967.8	1,934.5	1,967.8	9.5		1,977.3	69.3	6.5	30.4
<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
189.7	0.0	0.0	131.6	0.0	0.0	435.9	0.0	2,840.7	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
12,601,345	12,809,394	12,601,345	0	12,601,345	12,894,803	30.00%	3,868,441	3,931,175	3,868,441

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
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www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Reed,

For the 2019-20 school year, the legal general fund is **\$15,903,584** and the legal local option budget (LOB) is **\$5,389,966**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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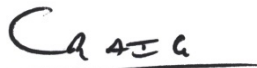
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 465 Winfield

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,148.6	2,133.5	2,149.9	2,149.9	36.5		2,186.4	76.6	16.5	55.8
<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
477.7	60.2	0.0	117.5	0.0	0.0	609.0	0.0	3,599.7	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
15,968,269	16,040,576	15,968,269	-64,685	15,903,584	16,333,231	33.00%	5,389,966	5,413,263	5,389,966

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Rumford,

For the 2019-20 school year, the legal general fund is **\$7,172,276** and the legal local option budget (LOB) is **\$2,203,104**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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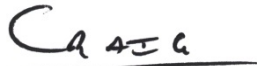
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized flourish at the end.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 466 Scott County

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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977.5	961.5	970.5	970.5	11.5		982.0	247.9	35.7	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
162.6	1.5	0.0	50.6	0.0	0.0	124.8	0.0	1,614.5	18,508
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,180,430	7,441,388	7,180,430	-8,154	7,172,276	7,343,680	30.00%	2,203,104	2,276,621	2,203,104

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

Keith Higgins, Superintendent
USD 467 Leoti
Box 967
Leoti, KS 67861-0967

FINAL AUDITED LEGAL MAX

Dear Mr. Higgins,

For the 2019-20 school year, the legal general fund is **\$3,322,120** and the legal local option budget (LOB) is **\$1,137,115**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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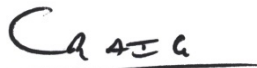
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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,



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



Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 467 Leoti

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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385.5	387.5	385.6	387.5	4.0		391.5	177.4	21.0	10.4
<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
62.4	0.0	0.0	32.1	0.0	0.0	53.1	1.0	748.9	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,322,120	3,409,510	3,322,120	0	3,322,120	3,445,804	33.00%	1,137,115	1,151,898	1,137,115

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
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June 16, 2020

Cheryl Cook, Superintendent
USD 468 Healy Public Schools
5006 N Dodge Rd
Healy, KS 67850

FINAL AUDITED LEGAL MAX

Dear Ms. Cook,

For the 2019-20 school year, the legal general fund is **\$708,873** and the legal local option budget (LOB) is **\$246,916**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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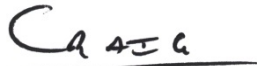
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized flourish at the end.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 468 Healy Public Schools

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
67.0	57.0	52.0	57.0	0.0		57.0	57.8	1.7	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
16.5	3.6	0.0	2.3	0.0	0.0	20.9	0.0	159.8	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
708,873	743,917	708,873	0	708,873	748,231	33.00%	246,916	251,162	246,916

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Wessel,

For the 2019-20 school year, the legal general fund is **\$17,165,989** and the legal local option budget (LOB) is **\$5,707,841**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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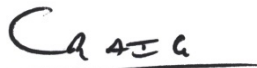
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized flourish at the end.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 469 Lansing

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,629.7	2,657.0	2,548.0	2,657.0	13.0		2,670.0	93.6	7.0	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
273.9	0.0	0.0	101.5	0.0	0.0	684.4	0.0	3,869.7	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
17,165,989	17,200,000	17,165,989	0	17,165,989	17,554,396	33.00%	5,792,951	5,707,841	5,707,841

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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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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(785) 296-3201
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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Ballard,

For the 2019-20 school year, the legal general fund is **\$21,361,558** and the legal local option budget (LOB) is **\$6,558,267**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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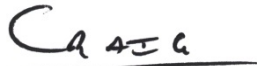
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 470 Arkansas City

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,799.0	2,789.0	2,781.6	2,789.0	28.0		2,817.0	98.7	87.9	57.1
<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
731.3	158.7	0.0	141.9	0.0	0.0	722.9	0.0	4,815.5	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
21,361,558	22,275,374	21,361,558	0	21,361,558	21,860,891	30.00%	6,558,267	6,836,900	6,558,267

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 (Max 6 credits) = \$709.

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



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June 16, 2020

K.B. Criss, Superintendent
USD 471 Dexter
PO Box 97
Dexter, KS 67038-0097

FINAL AUDITED LEGAL MAX

Dear Mr. Criss,

For the 2019-20 school year, the legal general fund is **\$2,002,410** and the legal local option budget (LOB) is **\$615,306**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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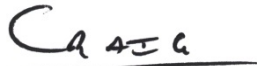
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 471 Dexter

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
142.9	166.0	189.5	189.5	0.0		189.5	147.3	0.0	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
42.6	4.1	0.0	14.3	0.0	0.0	53.6	0.0	451.4	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,002,410	2,033,019	2,002,410	0	2,002,410	2,051,019	30.00%	615,306	624,700	615,306

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
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 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

Jerry Hodson, Superintendent
USD 473 Chapman
PO Box 249
Chapman, KS 67431-0249

FINAL AUDITED LEGAL MAX

Dear Mr. Hodson,

For the 2019-20 school year, the legal general fund is **\$8,144,496** and the legal local option budget (LOB) is **\$2,501,569**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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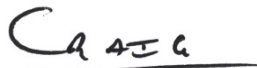
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 473 Chapman

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,085.0	1,056.5	1,055.0	1,065.5	0.0		1,065.5	238.8	0.4	27.4
<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
139.4	4.5	0.0	112.9	0.0	0.0	247.1	0.0	1,836.0	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
8,144,496	8,470,662	8,144,496	0	8,144,496	8,338,563	30.00%	2,501,569	2,599,105	2,501,569

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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

June 16, 2020

Mark Clodfelter, Superintendent
USD 474 Haviland
PO Box 243
Haviland, KS 67059-0243

FINAL AUDITED LEGAL MAX

Dear Mr. Clodfelter,

For the 2019-20 school year, the legal general fund is **\$1,261,598** and the legal local option budget (LOB) is **\$395,213**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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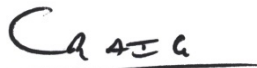
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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 474 Haviland

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
103.5	106.5	108.5	108.5	0.0		108.5	107.6	0.0	1.4
<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
19.4	0.0	0.0	16.2	0.0	0.0	31.3	0.0	284.4	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,261,598	1,301,522	1,261,598	0	1,261,598	1,317,375	30.00%	395,213	400,409	395,213

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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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(785) 296-3201
www.ksde.org

June 16, 2020

Reginald Eggleston, Superintendent
USD 475 Geary County Schools
P.O. Box 370
Junction City, KS 66441-0370

FINAL AUDITED LEGAL MAX

Dear Dr. Eggleston,

For the 2019-20 school year, the legal general fund is **\$52,298,184** and the legal local option budget (LOB) is **\$15,941,256**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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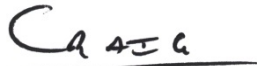
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 475 Geary County Schools

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
7,905.2	7,639.1	7,304.3	7,639.1	59.0		7,698.1	269.7	122.5	70.1
<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
1,386.2	121.9	0.0	296.1	0.0	0.0	1,803.6	1.0	11,769.2	96,040
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
52,304,211	52,783,384	52,304,211	-6,027	52,298,184	53,419,520	30.00%	16,025,856	15,941,256	15,941,256

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Zehr,

For the 2019-20 school year, the legal general fund is **\$1,236,111** and the legal local option budget (LOB) is **\$380,836**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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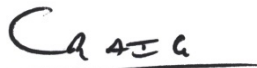
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

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Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 476 Copeland

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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85.0	91.0	99.0	99.0	1.0		100.0	101.4	14.6	2.4
<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
19.8	1.3	0.0	16.6	0.0	0.0	15.8	0.0	271.9	29,963
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,236,111	1,309,372	1,236,111	0	1,236,111	1,269,454	30.00%	380,836	391,365	380,836

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Rockhold,

For the 2019-20 school year, the legal general fund is **\$2,186,504** and the legal local option budget (LOB) is **\$747,295**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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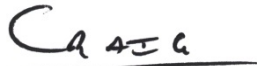
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Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 477 Ingalls

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
210.0	234.0	217.0	234.0	5.0		239.0	154.4	5.0	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
34.4	0.0	0.0	21.2	0.0	0.0	35.8	0.0	492.9	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,186,504	2,201,587	2,186,504	0	2,186,504	2,291,421	33.00%	756,169	747,295	747,295

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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

June 16, 2020

Shane Walter, Superintendent
USD 479 Crest
P.O. Box 305
Colony, KS 66015

FINAL AUDITED LEGAL MAX

Dear Mr. Walter,

For the 2019-20 school year, the legal general fund is **\$2,318,697** and the legal local option budget (LOB) is **\$536,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

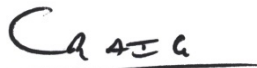
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 479 Crest

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
217.0	219.0	210.7	219.0	3.0		222.0	153.4	0.0	7.7
<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
39.7	1.5	0.0	24.9	0.0	0.0	73.5	0.0	522.7	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,318,697	2,492,145	2,318,697	0	2,318,697	2,373,320	30.00%	711,996	536,000	536,000

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 16, 2020

Renae Hickert, Superintendent
USD 480 Liberal
Box 949
Liberal, KS 67905-0949

FINAL AUDITED LEGAL MAX

Dear Ms. Hickert,

For the 2019-20 school year, the legal general fund is **\$35,780,776** and the legal local option budget (LOB) is **\$10,274,051**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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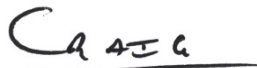
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 480 Liberal

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,775.5	4,756.0	4,666.0	4,756.0	68.0		4,824.0	169.0	493.8	44.4
<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
1,553.2	336.9	0.0	55.0	0.0	0.0	589.7	0.0	8,066.0	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
35,780,776	36,300,675	35,780,776	0	35,780,776	36,693,041	28.00%	10,274,051	10,424,815	10,274,051

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Meitler,

For the 2019-20 school year, the legal general fund is **\$2,530,738** and the legal local option budget (LOB) is **\$903,511**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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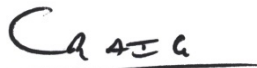
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Sincerely,

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

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Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 481 Rural Vista

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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285.0	251.0	258.0	258.0	5.0		263.0	153.1	0.3	7.3
<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
48.4	3.5	0.0	37.1	0.0	0.0	57.8	0.0	570.5	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,530,738	2,666,923	2,530,738	0	2,530,738	2,737,911	33.00%	903,511	934,947	903,511

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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

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

June 16, 2020

Kelly Arnberger, Superintendent
USD 482 Dighton
Box 878
Dighton, KS 67839-0878

FINAL AUDITED LEGAL MAX

Dear Dr. Arnberger,

For the 2019-20 school year, the legal general fund is **\$2,214,895** and the legal local option budget (LOB) is **\$630,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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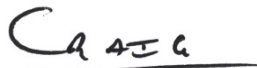
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Dale M. Dennis, Deputy Commissioner
Division of Fiscal & Administrative Services

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Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 482 Dighton

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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221.6	236.5	234.5	236.5	1.5		238.0	154.4	2.4	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
43.6	1.9	0.0	16.8	0.0	0.0	39.5	0.0	499.3	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,214,895	2,338,659	2,214,895	0	2,214,895	2,301,046	30.00%	690,314	630,000	630,000

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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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.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
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June 16, 2020

Elton Argo, Superintendent
USD 483 Kismet-Plains
P.O. Box 760
Plains, KS 67869-0760

FINAL AUDITED LEGAL MAX

Dear Mr. Argo,

For the 2019-20 school year, the legal general fund is **\$6,547,775** and the legal local option budget (LOB) is **\$1,800,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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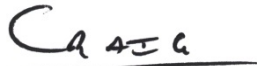
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized flourish at the end.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 483 Kismet-Plains

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
674.5	618.5	607.0	618.5	10.0		628.5	234.2	135.9	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
180.5	39.2	0.0	140.2	0.0	0.0	112.6	0.0	1,476.3	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,548,867	6,823,455	6,548,867	-1,092	6,547,775	6,815,590	30.00%	2,044,677	1,800,000	1,800,000

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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Topeka, Kansas 66612-1212
(785) 296-3201
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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Smith,

For the 2019-20 school year, the legal general fund is **\$5,640,103** and the legal local option budget (LOB) is **\$1,776,830**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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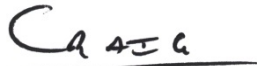
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 484 Fredonia

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
654.5	686.5	697.5	697.5	5.0		702.5	244.1	0.0	14.6
<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
125.4	12.5	0.0	55.8	0.0	0.0	115.5	0.0	1,270.4	4,609
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,640,103	5,837,893	5,640,103	0	5,640,103	5,922,766	30.00%	1,776,830	1,826,193	1,776,830

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Ms. Biehler,

For the 2019-20 school year, the legal general fund is **\$4,172,333** and the legal local option budget (LOB) is **\$1,269,433**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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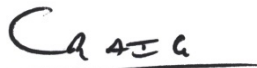
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 487 Herington

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
445.1	463.5	429.5	463.5	7.5		471.0	200.7	0.0	13.3
<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
104.5	22.7	0.0	13.8	0.0	0.0	105.2	0.0	931.2	41,530
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,172,333	4,273,777	4,172,333	0	4,172,333	4,231,443	30.00%	1,269,433	1,305,499	1,269,433

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- Col 14 - Free Meals times Free Lunch Factor (0.484).
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(785) 296-3201
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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Wilson,

For the 2019-20 school year, the legal general fund is **\$20,296,523** and the legal local option budget (LOB) is **\$6,223,790**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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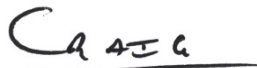
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 489 Hays

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,966.1	2,969.6	3,029.3	3,029.3	20.0		3,049.3	106.8	40.0	59.0
<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>
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456.9	9.2	0.0	141.8	0.0	0.0	681.7	3.0	4,547.7	175,784
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
20,349,381	20,792,751	20,349,381	-52,858	20,296,523	20,745,966	30.00%	6,223,790	6,321,097	6,223,790

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
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(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Ms. Tosh,

For the 2019-20 school year, the legal general fund is **\$13,075,707** and the legal local option budget (LOB) is **\$4,499,497**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

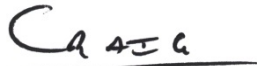
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 490 El Dorado

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,889.3	1,859.4	1,872.1	1,872.1	15.5		1,887.6	66.1	5.0	31.9
<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
409.9	59.2	0.0	118.5	0.0	0.0	388.6	0.0	2,966.8	39,692
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
13,200,417	13,670,723	13,200,417	-124,710	13,075,707	13,634,838	33.00%	4,499,497	4,627,348	4,499,497

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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

June 16, 2020

Steve Splichal, Superintendent
USD 491 Eudora
Box 500
Eudora, KS 66025-0500

FINAL AUDITED LEGAL MAX

Dear Mr. Splichal,

For the 2019-20 school year, the legal general fund is **\$11,014,923** and the legal local option budget (LOB) is **\$3,470,217**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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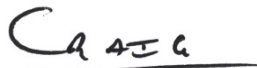
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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 491 Eudora

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,682.1	1,697.4	1,711.5	1,711.5	7.0		1,718.5	60.2	2.8	41.6
<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
172.8	0.0	0.0	30.0	0.0	0.0	441.9	0.0	2,467.8	69,180
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
11,016,341	11,570,585	11,016,341	-1,418	11,014,923	11,194,247	31.00%	3,470,217	3,639,802	3,470,217

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
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- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Boldra,

For the 2019-20 school year, the legal general fund is **\$2,614,827** and the legal local option budget (LOB) is **\$893,645**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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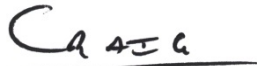
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 492 Flinthills

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
269.7	265.2	275.5	275.5	0.5		276.0	151.2	0.0	7.2
<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
46.9	1.1	0.0	42.3	0.0	0.0	71.3	0.0	596.0	10,000
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,653,856	2,750,320	2,653,856	-39,029	2,614,827	2,708,014	33.00%	893,645	929,491	893,645

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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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.



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Smith,

For the 2019-20 school year, the legal general fund is **\$7,797,157** and the legal local option budget (LOB) is **\$2,394,925**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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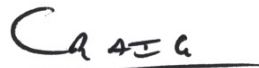
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 493 Columbus

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
951.5	926.0	916.5	926.0	12.5		938.5	250.8	0.0	29.4
<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
197.0	25.0	0.0	81.0	0.0	0.0	236.0	0.0	1,757.7	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,797,157	7,981,251	7,797,157	0	7,797,157	7,983,084	30.00%	2,394,925	2,451,172	2,394,925

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Larkin,

For the 2019-20 school year, the legal general fund is **\$5,156,406** and the legal local option budget (LOB) is **\$1,586,725**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

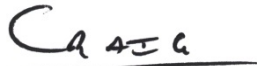
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 494 Syracuse

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
511.0	549.5	542.5	549.5	8.0		557.5	221.2	59.1	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
165.0	35.8	0.0	38.2	0.0	0.0	73.4	0.0	1,162.4	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,156,406	5,174,150	5,156,406	0	5,156,406	5,289,084	30.00%	1,586,725	1,591,844	1,586,725

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Wachs,

For the 2019-20 school year, the legal general fund is **\$7,031,947** and the legal local option budget (LOB) is **\$2,408,673**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

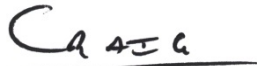
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 495 Ft Larned

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
902.1	858.0	838.6	858.0	7.0		865.0	252.8	3.9	28.3
<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
148.1	10.4	0.0	58.2	0.0	0.0	218.5	0.0	1,585.2	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,031,947	7,538,538	7,031,947	0	7,031,947	7,299,010	33.00%	2,408,673	2,544,499	2,408,673

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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Topeka, Kansas 66612-1212
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www.ksde.org

June 16, 2020

Casey Robinson, Superintendent
USD 496 Pawnee Heights
P.O. Box 98
Rozel, KS 67574

FINAL AUDITED LEGAL MAX

Dear Mr. Robinson,

For the 2019-20 school year, the legal general fund is **\$1,481,741** and the legal local option budget (LOB) is **\$507,236**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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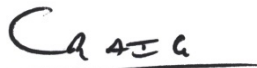
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 496 Pawnee Heights

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
143.5	136.0	133.0	136.0	0.0		136.0	125.0	0.7	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
19.8	0.0	0.0	19.2	0.0	0.0	31.4	0.0	332.1	8,545
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,481,741	1,598,069	1,481,741	0	1,481,741	1,537,080	33.00%	507,236	530,584	507,236

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Lewis,

For the 2019-20 school year, the legal general fund is **\$79,611,789** and the legal local option budget (LOB) is **\$25,327,177**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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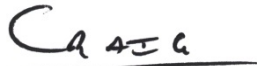
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 497 Lawrence

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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10,704.8	10,657.0	10,793.6	10,793.6	34.5		10,828.1	379.4	135.5	220.8
<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
1,490.2	89.0	0.0	364.2	0.0	258.3	3,157.3	1.0	16,923.8	4,543,839
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
79,617,816	82,301,123	79,617,816	-6,027	79,611,789	76,749,022	33.00%	25,327,177	25,688,505	25,327,177

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

John Bergkamp, Superintendent
USD 498 Valley Heights
Box 89
Waterville, KS 66548

FINAL AUDITED LEGAL MAX

Dear Dr. Bergkamp,

For the 2019-20 school year, the legal general fund is **\$3,697,850** and the legal local option budget (LOB) is **\$1,277,174**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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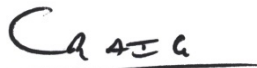
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Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 498 Valley Heights

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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391.5	396.5	411.4	411.4	4.0		415.4	184.8	0.4	10.8
<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>
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67.3	0.0	0.0	58.7	0.0	0.0	96.2	0.0	833.6	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,697,850	3,697,850	3,697,850	0	3,697,850	3,870,223	33.00%	1,277,174	1,278,377	1,277,174

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Moeller,

For the 2019-20 school year, the legal general fund is **\$6,820,705** and the legal local option budget (LOB) is **\$2,095,364**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

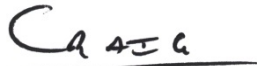
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a long horizontal flourish extending to the right.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line drawn underneath the signature.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 499 Galena

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
803.5	825.0	807.4	825.0	8.4		833.4	252.5	0.4	14.5
<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
199.4	40.8	0.0	6.7	0.0	0.0	189.8	0.0	1,537.5	355
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,820,705	6,865,512	6,820,705	0	6,820,705	6,984,548	30.00%	2,095,364	2,098,281	2,095,364

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 16, 2020

Charles Foust, Superintendent
USD 500 Kansas City
2010 N. 59th Street
Kansas City, KS 66104

FINAL AUDITED LEGAL MAX

Dear Dr. Foust,

For the 2019-20 school year, the legal general fund is **\$167,477,260** and the legal local option budget (LOB) is **\$51,505,839**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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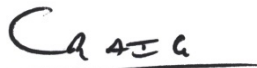
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 500 Kansas City

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
20,877.0	21,249.7	21,421.8	21,421.8	428.5		21,850.3	765.6	1,566.2	372.9
<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
7,691.7	1,668.7	0.0	528.3	0.0	0.0	3,147.1	0.0	37,590.8	802,461
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
167,555,250	171,771,968	167,555,250	-77,990	167,477,260	171,686,130	30.00%	51,505,839	52,881,307	51,505,839

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Anderson,

For the 2019-20 school year, the legal general fund is **\$102,184,223** and the legal local option budget (LOB) is **\$34,417,527**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

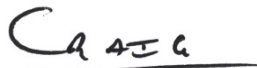
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 501 Topeka Public Schools

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
13,252.0	12,976.9	12,730.1	12,976.9	127.5		13,104.4	459.2	281.0	212.1
<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
4,070.4	883.1	14.1	194.0	0.0	0.0	3,764.3	1.0	22,983.6	233,582
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
102,188,832	104,232,511	102,188,832	-4,609	102,184,223	104,295,535	33.00%	34,417,527	35,045,000	34,417,527

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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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.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
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June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. McDermeit,

For the 2019-20 school year, the legal general fund is **\$1,426,230** and the legal local option budget (LOB) is **\$366,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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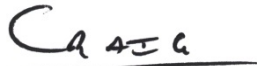
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 502 Lewis

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
113.0	124.5	112.0	124.5	2.5		127.0	119.7	5.9	0.8
<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
23.2	3.1	0.0	16.9	0.0	0.0	30.6	0.0	327.2	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,451,459	1,518,443	1,451,459	-25,229	1,426,230	1,487,672	30.00%	446,302	366,000	366,000

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Ms. Ray,

For the 2019-20 school year, the legal general fund is **\$9,987,003** and the legal local option budget (LOB) is **\$3,067,397**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

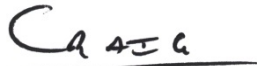
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 503 Parsons

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,258.9	1,207.0	1,228.6	1,228.6	21.5		1,250.1	201.8	3.7	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
378.5	82.1	0.0	11.9	0.0	0.0	298.5	0.0	2,251.2	680
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,987,003	10,193,725	9,987,003	0	9,987,003	10,224,658	30.00%	3,067,397	3,127,760	3,067,397

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Beisel,

For the 2019-20 school year, the legal general fund is **\$4,345,506** and the legal local option budget (LOB) is **\$1,334,905**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

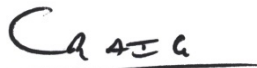
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 504 Oswego

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
445.0	473.0	497.5	497.5	6.0		503.5	209.0	0.0	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
108.9	21.6	0.0	6.0	0.0	0.0	125.6	0.0	979.6	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,345,506	4,445,316	4,345,506	0	4,345,506	4,449,684	30.00%	1,334,905	1,365,602	1,334,905

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
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www.ksde.org

June 16, 2020

Bobbi Williams, Superintendent
USD 505 Chetopa-St. Paul
430 Elm Street
Chetopa, KS 67336-8852

FINAL AUDITED LEGAL MAX

Dear Dr. Williams,

For the 2019-20 school year, the legal general fund is **\$3,664,580** and the legal local option budget (LOB) is **\$1,276,057**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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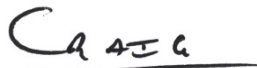
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 505 Chetopa-St. Paul

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
415.5	410.0	381.0	410.0	6.0		416.0	185.0	0.0	21.5
<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
84.7	11.5	0.0	11.7	0.0	0.0	95.7	0.0	826.1	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,664,580	3,906,770	3,664,580	0	3,664,580	3,866,840	33.00%	1,276,057	1,314,566	1,276,057

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Dr. Wyrick,

For the 2019-20 school year, the legal general fund is **\$11,429,798** and the legal local option budget (LOB) is **\$3,507,924**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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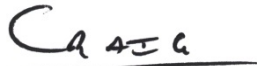
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 506 Labette County

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,526.5	1,546.6	1,488.1	1,546.6	15.0		1,561.6	86.8	0.0	37.5
<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
319.9	38.7	0.0	151.1	0.0	0.0	380.0	1.0	2,576.6	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
11,429,798	11,752,295	11,429,798	0	11,429,798	11,693,081	30.00%	3,507,924	3,605,665	3,507,924

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Ward,

For the 2019-20 school year, the legal general fund is **\$2,747,658** and the legal local option budget (LOB) is **\$862,292**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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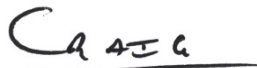
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 507 Satanta

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
294.0	271.5	275.0	275.0	4.5		279.5	150.5	33.3	9.8
<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
73.1	15.9	0.0	18.9	0.0	0.0	38.4	0.0	619.4	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,747,658	2,834,604	2,747,658	0	2,747,658	2,874,306	30.00%	862,292	881,709	862,292

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- 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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Pendergraft,

For the 2019-20 school year, the legal general fund is **\$7,629,341** and the legal local option budget (LOB) is **\$2,301,822**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

Kansas leads the world in the success of each student.

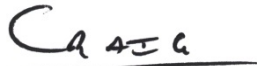
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 508 Baxter Springs

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
961.0	918.5	908.0	918.5	11.4		929.9	251.2	0.4	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
204.2	37.2	0.0	19.5	0.0	0.0	225.9	0.0	1,689.4	135,163
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,629,341	7,939,074	7,629,341	0	7,629,341	7,672,740	30.00%	2,301,822	2,388,805	2,301,822

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)

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

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

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

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

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



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

June 16, 2020

Dorsey Burgess, Superintendent
USD 509 South Haven
P.O. Box 229
South Haven, KS 67140-0229

FINAL AUDITED LEGAL MAX

Dear Mr. Burgess,

For the 2019-20 school year, the legal general fund is **\$2,031,503** and the legal local option budget (LOB) is **\$699,101**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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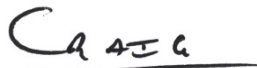
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized, flowing script.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 509 South Haven

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
200.0	186.9	170.5	186.9	2.0		188.9	147.1	0.0	6.0
<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
29.5	0.0	0.0	24.2	0.0	0.0	67.6	0.0	463.3	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,055,199	2,109,318	2,055,199	-23,696	2,031,503	2,118,487	33.00%	699,101	712,375	699,101

Column Notes

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

Col 7 - Column 4 plus current Preschool-Aged At Risk.

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 (Max 6 credits) = \$709.

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

June 16, 2020

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

FINAL AUDITED LEGAL MAX

Dear Mr. Sanders,

For the 2019-20 school year, the legal general fund is **\$1,694,108** and the legal local option budget (LOB) is **\$520,591**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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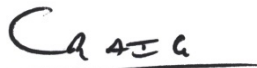
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Dale M. Dennis', with a stylized flourish at the end.

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a horizontal line underneath.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 511 Attica

2019-20 Legal Maximum General Fund Budget

(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/17 & 2/20/18	FTE Enroll (excl Preschool- Aged AR & virtual) 9/20/18 & 2/20/19	Adjusted Enrollment	Preschool-Aged At-Risk (9/20 plus 2/20)		Total Adj. Enrollment (incl Preschool-Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
167.5	161.0	158.5	161.0	1.5		162.5	137.9	0.0	1.3
<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
28.6	1.7	0.0	5.6	0.0	0.0	44.3	0.0	381.9	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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,694,108	1,887,518	1,694,108	0	1,694,108	1,735,302	30.00%	520,591	580,063	520,591

Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.org

June 16, 2020

Michael Fulton, Superintendent
USD 512 Shawnee Mission Pub Sch
8200 W 71st ST
Shawnee Mission, KS 66204-1798

FINAL AUDITED LEGAL MAX

Dear Dr. Fulton,

For the 2019-20 school year, the legal general fund is **\$179,227,813** and the legal local option budget (LOB) is **\$61,956,611**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY 2020 Legal Max Final" from the school finance website: <https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2018-19 school year recently completed by KSDE.

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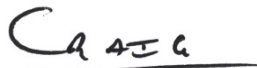
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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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

A handwritten signature in black ink, appearing to read 'Craig Neuenswander', with a stylized, flowing script.

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 512 Shawnee Mission Pub Sch
2019-20 Legal Maximum General Fund Budget
(General Fund computed using \$4,436 BASE)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>		<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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27,014.8	26,970.0	26,894.9	26,970.0	139.5		27,109.5	949.9	509.5	570.0
<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>
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3,456.7	212.1	169.3	676.8	0.0	1,810.0	4,932.8	1.0	40,397.6	24,059
<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	2019-20 Adj. Legal General Fund Budget	2019-20 LOB Base General Fund	2019-20 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
179,227,813	179,667,645	179,227,813	0	179,227,813	187,747,306	33.00%	61,956,611	62,105,521	61,956,611

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits (Max 6 credits) = \$709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.