



## School Finance

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

(785) 296-3872  
(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

**FINAL**

June 12, 2019

David Grover, Superintendent  
USD 268 Cheney  
100 W 6th  
Cheney KS 67025

**Audited Legal Max**

Dear Mr. Grover,

For the 2018-19 school year, the legal general fund is **\$5,701,469** and the legal local option budget (LOB) is **\$2,006,788**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 268 Cheney**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
727.7	770.9	775.2	775.2	16.0	0.0	791.2	251.0	0.0	24.5
<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
60.5	0.0	0.0	40.6	0.0	0.0	201.1	0.0	1,368.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,701,469	6,017,592	5,701,469	0	5,701,469	6,081,175	33.00%	2,006,788	2,116,783	2,006,788

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Myrlice Hooper, Superintendent  
USD 269 Palco  
PO Box 38  
Palco KS 67632

**Audited Legal Max  
Budget Reduction**

Dear Ms. Hooper,

For the 2018-19 school year, the legal general fund is **\$1,111,440** and the legal local option budget (LOB) is **\$427,453**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 269 Palco**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
104.0	90.0	96.1	96.1	3.5	0.0	99.6	101.0	0.0	0.4
<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
13.6	0.0	0.0	25.2	0.0	0.0	27.6	0.0	267.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,113,721	1,166,200	1,113,721	-2,281	1,111,440	1,295,312	33.00%	427,453	440,047	427,453

**Column Notes**

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

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

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

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

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

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

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

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

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

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**FINAL**

June 12, 2019

Lisa Gehring, Superintendent  
USD 270 Plainville  
203 SE Cardinal  
Plainville KS 67663

**Audited Legal Max**

Dear Ms. Gehring,

For the 2018-19 school year, the legal general fund is **\$2,965,897** and the legal local option budget (LOB) is **\$953,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 270 Plainville**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
334.8	335.0	361.0	361.0	0.0	0.0	361.0	167.3	0.0	14.3
<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
51.8	0.0	0.0	14.1	0.0	0.0	103.6	0.0	712.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,965,897	3,058,360	2,965,897	0	2,965,897	3,176,665	30.00%	953,000	976,997	953,000

**Column Notes**

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

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

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

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

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

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

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**FINAL**

June 12, 2019

Greg Mann, Interim Superintendent  
USD 271 Stockton  
201 North Cypress  
Stockton KS 67669-1639

**Audited Legal Max  
Budget Reduction**

Dear Mr. Mann,

For the 2018-19 school year, the legal general fund is **\$2,858,157** and the legal local option budget (LOB) is **\$919,148**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 271 Stockton**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
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297.5	331.5	332.0	332.0	3.0	0.0	335.0	158.2	0.2	10.6
<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
61.5	2.2	0.0	26.3	0.0	0.0	95.3	0.0	689.3	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>
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2,870,935	3,042,932	2,870,935	-12,778	2,858,157	3,063,827	30.00%	919,148	958,861	919,148

**Column Notes**

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

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**FINAL**

June 12, 2019

Betty Summers, Interim Superintendent  
USD 272 Waconda  
Box 326  
Cawker City KS 67430-0326

**Audited Legal Max  
Republished Budget  
Budget Reduction**

Dear Dr. Summers,

For the 2018-19 school year, the legal general fund is **\$2,625,375** and the legal local option budget (LOB) is **\$862,188**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget  
Budget Reduction**

**USD 272 Waconda**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
288.0	306.0	281.5	306.0	6.5	0.0	312.5	150.0	0.0	6.7
<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	0.4	0.0	43.7	0.0	0.0	84.1	1.0	642.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,673,930	2,772,641	2,673,930	-48,555	2,625,375	2,873,961	30.00%	862,188	877,381	862,188

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Jeff Travis, Superintendent  
USD 273 Beloit  
PO Box 547  
Beloit KS 67420-0547

**Audited Legal Max**

Dear Mr. Travis,

For the 2018-19 school year, the legal general fund is **\$6,102,558** and the legal local option budget (LOB) is **\$1,948,281**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 273 Beloit**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
754.5	762.2	742.2	762.2	16.5	0.0	778.7	250.4	2.8	18.7
<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
118.6	0.0	0.0	48.9	0.0	0.0	246.1	1.0	1,465.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,102,558	6,391,193	6,102,558	0	6,102,558	6,494,270	30.00%	1,948,281	2,035,255	1,948,281

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Ken Bockwinkel, Superintendent  
USD 274 Oakley  
621 Center Ave Ste 103  
Oakley KS 67748

**Audited Legal Max  
Budget Reduction**

Dear Mr. Bockwinkel,

For the 2018-19 school year, the legal general fund is **\$3,314,003** and the legal local option budget (LOB) is **\$1,100,875**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 274 Oakley**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
387.8	402.1	392.3	402.1	0.0	0.0	402.1	180.7	2.0	12.4
<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
66.8	1.0	0.0	28.7	0.0	0.0	108.5	0.0	802.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,341,163	3,401,972	3,341,163	-27,160	3,314,003	3,622,887	33.00%	1,195,553	1,100,875	1,100,875

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
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**FINAL**

June 12, 2019

Lamar Bergsten, Superintendent  
USD 275 Triplains  
Box 97  
Winona KS 67764-0097

**Audited Legal Max  
Budget Reduction**

Dear Mr. Bergsten,

For the 2018-19 school year, the legal general fund is **\$774,650** and the legal local option budget (LOB) is **\$272,178**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 275 Triplains**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
69.5	64.5	62.5	64.5	0.0	0.0	64.5	65.4	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
9.2	0.5	0.0	15.1	0.0	0.0	31.3	0.0	186.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
774,690	793,016	774,690	-40	774,650	824,782	33.00%	272,178	278,328	272,178

**Column Notes**

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

June 12, 2019

Jim Hickel, Superintendent  
USD 281 Graham County  
Box 309  
Hill City KS 67642-0309

**Audited Legal Max**

Dear Mr. Hickel,

For the 2018-19 school year, the legal general fund is **\$3,115,004** and the legal local option budget (LOB) is **\$1,041,422**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 281 Graham County**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
359.8	362.0	378.5	378.5	0.0	0.0	378.5	173.2	0.0	8.3
<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
70.2	2.1	0.0	40.0	0.0	0.0	74.6	1.0	747.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,115,004	3,214,964	3,115,004	0	3,115,004	3,471,406	30.00%	1,041,422	1,063,782	1,041,422

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Bert Moore, Superintendent  
USD 282 West Elk  
PO Box 607  
Howard KS 67349-0607

**Audited Legal Max**

Dear Mr. Moore,

For the 2018-19 school year, the legal general fund is **\$3,446,538** and the legal local option budget (LOB) is **\$1,099,735**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 282 West Elk**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
326.5	338.0	350.5	350.5	3.0	0.0	353.5	164.7	0.6	10.7
<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
75.5	8.6	0.0	60.7	0.0	0.0	153.2	0.0	827.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,446,538	3,558,576	3,446,538	0	3,446,538	3,665,784	30.00%	1,099,735	1,135,896	1,099,735

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Jason Crawford, Superintendent  
USD 283 Elk Valley  
PO Box 87  
Longton KS 67352-0087

**Audited Legal Max**

Dear Mr. Crawford,

For the 2018-19 school year, the legal general fund is **\$1,432,760** and the legal local option budget (LOB) is **\$466,325**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 283 Elk Valley**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
107.5	109.5	101.0	109.5	1.5	0.0	111.0	109.4	0.0	3.9
<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
33.4	7.2	0.0	14.5	0.0	0.0	64.6	0.0	344.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,432,760	1,528,972	1,432,760	0	1,432,760	1,554,418	30.00%	466,325	488,282	466,325

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





## School Finance

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**FINAL**

June 12, 2019

Jeff Kohlman, Superintendent  
USD 284 Chase County  
PO Box 569  
Cottonwood Falls KS 66845-0569

**Audited Legal Max  
Republished Budget**

Dear Mr. Kohlman,

For the 2018-19 school year, the legal general fund is **\$2,940,014** and the legal local option budget (LOB) is **\$971,559**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget**

**USD 284 Chase County**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
341.5	346.0	320.0	346.0	0.0	0.0	346.0	162.1	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
44.5	0.0	0.0	64.5	0.0	0.0	80.8	0.0	705.6	1,190
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,940,014	2,940,074	2,940,014	0	2,940,014	3,248,409	30.00%	974,523	971,559	971,559

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Lance Rhodd, Superintendent  
USD 285 Cedar Vale  
PO Box 458  
Cedar Vale KS 67024-0458

**Audited Legal Max  
Budget Reduction**

Dear Mr. Rhodd,

For the 2018-19 school year, the legal general fund is **\$1,755,561** and the legal local option budget (LOB) is **\$425,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 285 Cedar Vale**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
172.0	182.5	149.0	182.5	0.0	0.0	182.5	145.2	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
34.4	7.5	0.0	12.4	0.0	0.0	42.5	0.0	424.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,768,043	1,838,848	1,768,043	-12,482	1,755,561	1,892,046	30.00%	567,614	425,000	425,000

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
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## School Finance

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**FINAL**

June 12, 2019

Nathan Hinrichs, Superintendent  
USD 286 Chautauqua Co Community  
302 North Sherman  
Sedan KS 67361-1499

### Audited Legal Max

Dear Mr. Hinrichs,

For the 2018-19 school year, the legal general fund is **\$3,287,435** and the legal local option budget (LOB) is **\$1,059,389**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 286 Chautauqua Co Community**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
360.9	358.7	352.0	358.7	3.5	0.0	362.2	167.7	0.0	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
84.2	14.8	0.0	41.1	0.0	0.0	114.9	0.0	789.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,287,435	3,389,065	3,287,435	0	3,287,435	3,531,296	30.00%	1,059,389	1,088,753	1,059,389

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Jerry Turner, Superintendent  
USD 287 West Franklin  
510 E. Franklin St  
Pomona KS 66076

**Audited Legal Max  
Budget Reduction**

Dear Mr. Turner,

For the 2018-19 school year, the legal general fund is **\$5,207,486** and the legal local option budget (LOB) is **\$1,705,584**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 287 West Franklin**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
566.5	588.5	597.6	597.6	5.0	0.0	602.6	229.8	0.0	16.1
<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
118.1	6.7	0.0	86.2	0.0	0.0	198.9	0.0	1,258.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,241,236	5,433,243	5,241,236	-33,750	5,207,486	5,685,279	30.00%	1,705,584	1,733,867	1,705,584

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
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- Col 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.



## School Finance

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**FINAL**

June 12, 2019

Brian Spencer, Superintendent  
USD 288 Central Heights  
3521 Ellis Road  
Richmond KS 66080-9801

**Audited Legal Max**

Dear Mr. Spencer,

For the 2018-19 school year, the legal general fund is **\$4,786,509** and the legal local option budget (LOB) is **\$1,521,242**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 288 Central Heights**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
533.0	538.6	531.9	538.6	4.0	0.0	542.6	218.0	0.2	19.0
<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
114.2	18.5	0.0	86.1	0.0	0.0	141.0	0.0	1,139.6	40,075
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,786,509	4,918,074	4,786,509	0	4,786,509	5,070,806	30.00%	1,521,242	1,569,083	1,521,242

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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## School Finance

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**FINAL**

June 12, 2019

Ryan Bradbury, Superintendent  
USD 289 Wellsville  
602 Walnut  
Wellsville KS 66092-8323

**Audited Legal Max**

Dear Mr. Bradbury,

For the 2018-19 school year, the legal general fund is **\$5,804,346** and the legal local option budget (LOB) is **\$1,854,029**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 289 Wellsville**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
753.0	775.5	776.0	776.0	0.0	0.0	776.0	250.2	0.0	21.0
<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
82.3	0.0	0.0	55.4	0.0	0.0	206.5	1.0	1,392.4	5,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,804,346	6,008,433	5,804,346	0	5,804,346	6,180,096	30.00%	1,854,029	1,915,771	1,854,029

**Column Notes**

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

June 12, 2019

Ryan Cobbs, Superintendent  
USD 290 Ottawa  
1404 S Ash  
Ottawa KS 66067-2223

**Audited Legal Max  
Budget Reduction**

Dear Dr. Cobbs,

For the 2018-19 school year, the legal general fund is **\$16,336,131** and the legal local option budget (LOB) is **\$5,210,521**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 290 Ottawa**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,294.3	2,396.9	2,342.0	2,396.9	15.5	0.0	2,412.4	84.5	3.7	69.5
<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
457.9	45.3	131.2	97.8	0.0	0.0	610.1	0.0	3,912.4	77,169
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
16,372,315	16,947,260	16,372,315	-36,184	16,336,131	17,368,404	30.00%	5,210,521	5,402,798	5,210,521

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Gary Kraus, Superintendent  
USD 291 Grinnell Public Schools  
P.O. Box 68  
Grinnell KS 67738-0068

**Audited Legal Max  
Republished Budget**

Dear Mr. Kraus,

For the 2018-19 school year, the legal general fund is **\$905,055** and the legal local option budget (LOB) is **\$264,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget**

**USD 291 Grinnell Public Schools**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
85.5	79.0	69.0	79.0	0.0	0.0	79.0	80.1	0.0	0.5
<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
13.1	0.8	0.0	14.2	0.0	0.0	29.6	0.0	217.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
905,055	917,133	905,055	0	905,055	966,065	30.00%	289,820	264,000	264,000

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Gary Kraus, Superintendent  
USD 292 Wheatland  
P.O. Box 165  
Grainfield KS 67737-0165

**Audited Legal Max  
Republished Budget  
Budget Reduction**

Dear Mr. Kraus,

For the 2018-19 school year, the legal general fund is **\$1,248,371** and the legal local option budget (LOB) is **\$416,329**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget  
Budget Reduction**

**USD 292 Wheatland**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
102.0	112.0	111.5	112.0	0.0	0.0	112.0	110.0	0.0	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
16.0	1.1	0.0	27.7	0.0	0.0	35.6	0.0	303.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,262,828	1,279,072	1,262,828	-14,457	1,248,371	1,398,989	30.00%	419,697	416,329	416,329

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Kari Kephart, Superintendent  
USD 293 Quinter Public Schools  
PO Box 540  
Quinter KS 67752

**Audited Legal Max**

Dear Ms. Kephart,

For the 2018-19 school year, the legal general fund is **\$2,521,075** and the legal local option budget (LOB) is **\$833,110**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 293 Quinter Public Schools**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
269.0	295.5	283.0	295.5	4.0	0.0	299.5	145.4	1.9	3.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
34.8	0.0	0.0	26.7	0.0	0.0	93.3	0.0	605.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,521,075	2,559,393	2,521,075	0	2,521,075	2,687,452	31.00%	833,110	845,158	833,110

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
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**FINAL**

June 12, 2019

Troy Pitsch, Superintendent  
USD 294 Oberlin  
131 E Commercial  
Oberlin KS 67749

**Audited Legal Max**

Dear Dr. Pitsch,

For the 2018-19 school year, the legal general fund is **\$2,840,530** and the legal local option budget (LOB) is **\$913,048**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 294 Oberlin**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
310.5	336.0	341.4	341.4	6.0	0.0	347.4	162.6	0.0	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
53.2	1.3	0.0	34.1	0.0	0.0	79.0	0.0	682.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,840,530	2,923,830	2,840,530	0	2,840,530	3,043,494	30.00%	913,048	936,625	913,048

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Robert A. Schiltz, Superintendent  
USD 297 St Francis Comm Sch  
PO Box 1110  
St Francis KS 67756-1110

### Audited Legal Max

Dear Mr. Schiltz,

For the 2018-19 school year, the legal general fund is **\$2,343,646** and the legal local option budget (LOB) is **\$752,328**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 297 St Francis Comm Sch**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
270.0	281.5	278.0	281.5	0.0	0.0	281.5	150.1	3.7	6.6
<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
38.2	0.0	0.0	25.5	0.0	0.0	57.1	0.0	562.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,343,646	2,488,171	2,343,646	0	2,343,646	2,507,759	30.00%	752,328	796,436	752,328

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Kathy Robertson, Superintendent  
USD 298 Lincoln  
PO Box 289  
Lincoln KS 67455-0289

**Audited Legal Max**

Dear Ms. Robertson,

For the 2018-19 school year, the legal general fund is **\$2,991,303** and the legal local option budget (LOB) is **\$957,675**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 298 Lincoln**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
339.5	335.5	338.0	338.0	5.5	0.0	343.5	161.2	0.4	6.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
61.0	1.7	0.0	43.6	0.0	0.0	100.5	0.0	718.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,991,303	3,190,807	2,991,303	0	2,991,303	3,192,249	30.00%	957,675	1,018,586	957,675

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Jude Stecklein, Superintendent  
USD 299 Sylvan Grove  
504 W. 4th  
Sylvan Grove KS 67481

**Audited Legal Max  
Budget Reduction**

Dear Mr. Stecklein,

For the 2018-19 school year, the legal general fund is **\$2,369,807** and the legal local option budget (LOB) is **\$600,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 299 Sylvan Grove**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
225.4	239.8	241.2	241.2	4.0	0.0	245.2	154.3	0.0	5.7
<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
43.1	4.5	0.0	55.4	0.0	0.0	64.6	0.0	572.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,385,712	2,387,378	2,385,712	-15,905	2,369,807	2,551,026	30.00%	765,308	600,000	600,000

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
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Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
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## School Finance

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**FINAL**

June 12, 2019

Herbert (Buddy) Hooper, Superintendent  
USD 300 Comanche County  
PO Box 721  
Coldwater KS 67029-0721

**Audited Legal Max**

Dear Dr. Hooper,

For the 2018-19 school year, the legal general fund is **\$2,894,675** and the legal local option budget (LOB) is **\$925,661**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 300 Comanche County**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
313.0	316.5	319.0	319.0	0.0	0.0	319.0	152.4	0.0	3.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
40.7	0.0	0.0	72.7	0.0	0.0	107.2	0.0	695.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,894,675	3,097,307	2,894,675	0	2,894,675	3,085,535	30.00%	925,661	966,180	925,661

**Column Notes**

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

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

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

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## School Finance

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**FINAL**

June 12, 2019

Derek Reinhardt, Superintendent  
USD 303 Ness City  
414 E Chestnut  
Ness City KS 67560

**Audited Legal Max**

Dear Mr. Reinhardt,

For the 2018-19 school year, the legal general fund is **\$2,406,954** and the legal local option budget (LOB) is **\$740,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 303 Ness City**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
281.1	297.9	272.1	297.9	5.0	0.0	302.9	146.4	7.8	14.9
<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
42.1	0.0	0.0	19.2	0.0	0.0	44.6	0.0	577.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,406,954	2,520,242	2,406,954	0	2,406,954	2,624,258	30.00%	787,277	740,000	740,000

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

Kansas State Department of Education  
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Topeka, Kansas 66612-1212

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**FINAL**

June 12, 2019

Jim Hardy, Superintendent  
USD 305 Salina  
Box 797  
Salina KS 67402-0797

### Audited Legal Max

Dear Dr. Hardy,

For the 2018-19 school year, the legal general fund is **\$49,325,782** and the legal local option budget (LOB) is **\$16,600,000**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 305 Salina**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,883.0	7,090.8	7,147.0	7,147.0	29.0	0.0	7,176.0	251.4	129.7	148.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
1,578.3	237.9	296.5	158.2	0.0	0.0	1,848.4	1.0	11,826.1	70,075
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
49,325,782	50,991,018	49,325,782	0	49,325,782	52,494,035	33.00%	17,323,032	16,600,000	16,600,000

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Roger Stumpf, Superintendent  
USD 306 Southeast Of Saline  
5056 E. K-4 Highway  
Gypsum KS 67448-9762

**Audited Legal Max  
Republished Budget  
Budget Reduction**

Dear Mr. Stumpf,

For the 2018-19 school year, the legal general fund is **\$5,300,586** and the legal local option budget (LOB) is **\$1,693,578**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**USD 306 Southeast Of Saline**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

**Audited Legal Max  
Republished Budget  
Budget Reduction**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
670.5	691.0	658.0	691.0	0.0	0.0	691.0	242.8	0.0	23.4
<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
64.9	0.0	0.0	92.1	0.0	0.0	159.1	0.0	1,273.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,303,295	5,354,108	5,303,295	-2,709	5,300,586	5,665,213	30.00%	1,699,564	1,693,578	1,693,578

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
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## School Finance

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

**FINAL**

June 12, 2019

Brian Rowley, Superintendent  
USD 307 Ell-Saline  
P.O. Box 157  
Brookville KS 67425-0157

**Audited Legal Max  
Budget Reduction**

Dear Mr. Rowley,

For the 2018-19 school year, the legal general fund is **\$3,754,375** and the legal local option budget (LOB) is **\$1,330,020**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 307 Ell-Saline**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
445.5	460.0	449.0	460.0	7.0	0.0	467.0	199.6	3.9	13.0
<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
60.0	0.0	0.0	54.6	0.0	0.0	107.3	0.0	905.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,770,991	3,937,641	3,770,991	-16,616	3,754,375	4,030,365	33.00%	1,330,020	1,377,110	1,330,020

**Column Notes**

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

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

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

**FINAL**

June 12, 2019

Gary Price, Superintendent  
USD 308 Hutchinson Public Schools  
1520 North Plum  
Hutchinson KS 67501-9131

**Audited Legal Max  
Budget Reduction**

Dear Mr. Price,

For the 2018-19 school year, the legal general fund is **\$30,652,025** and the legal local option budget (LOB) is **\$9,800,734**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 308 Hutchinson Public Schools**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
4,677.7	4,469.4	4,448.1	4,469.4	19.0	0.0	4,488.4	157.3	35.0	119.9
<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
1,146.6	248.7	0.0	8.9	0.0	0.0	1,154.8	0.0	7,359.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
30,652,734	31,399,359	30,652,734	-709	30,652,025	32,669,112	30.00%	9,800,734	9,994,677	9,800,734

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Dawn Johnson, Superintendent  
USD 309 Nickerson  
4501 West Fourth  
Hutchinson KS 67501-9131

**Audited Legal Max**

Dear Dr. Johnson,

For the 2018-19 school year, the legal general fund is **\$8,793,031** and the legal local option budget (LOB) is **\$2,758,259**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 309 Nickerson**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,064.0	1,098.3	1,095.0	1,098.3	10.0	0.0	1,108.3	232.3	2.8	12.6
<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
256.0	47.5	0.0	101.4	0.0	0.0	309.2	0.0	2,070.1	171,064
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
8,793,031	8,826,248	8,793,031	0	8,793,031	9,194,195	30.00%	2,758,259	2,780,669	2,758,259

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





## School Finance

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**FINAL**

June 12, 2019

Betsy McKinney, Superintendent  
USD 310 Fairfield  
16115 South Langdon Road  
Langdon KS 67583

**Audited Legal Max**

Dear Ms. McKinney,

For the 2018-19 school year, the legal general fund is **\$2,838,031** and the legal local option budget (LOB) is **\$928,418**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 310 Fairfield**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
287.0	287.0	282.0	287.0	0.0	0.0	287.0	148.9	3.1	8.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
65.8	13.1	0.0	77.4	0.0	0.0	77.9	0.0	681.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,838,031	2,937,158	2,838,031	0	2,838,031	3,094,727	30.00%	928,418	955,493	928,418

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Randy Hendrickson, Superintendent  
USD 311 Pretty Prairie  
PO Box 218  
Pretty Prairie KS 67570-0218

**Audited Legal Max**

Dear Mr. Hendrickson,

For the 2018-19 school year, the legal general fund is **\$2,318,656** and the legal local option budget (LOB) is **\$743,804**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 311 Pretty Prairie**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
251.5	244.0	259.1	259.1	2.0	0.0	261.1	153.3	0.0	12.9
<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
36.8	0.0	0.0	30.8	0.0	0.0	61.8	0.0	556.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,318,656	2,551,896	2,318,656	0	2,318,656	2,479,348	30.00%	743,804	816,545	743,804

**Column Notes**

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Clark Wedel, Superintendent  
USD 312 Haven Public Schools  
P.O. Box 130  
Haven KS 67543-0130

**Audited Legal Max  
Budget Reduction**

Dear Mr. Wedel,

For the 2018-19 school year, the legal general fund is **\$6,858,057** and the legal local option budget (LOB) is **\$2,242,655**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 312 Haven Public Schools**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
783.5	812.5	784.5	812.5	14.0	0.0	826.5	252.3	8.1	44.1
<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
114.2	0.9	44.8	101.1	0.0	0.0	231.1	0.0	1,623.1	259,313
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,019,525	7,263,763	7,019,525	-161,468	6,858,057	7,234,371	31.00%	2,242,655	2,307,137	2,242,655

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Mike Berblinger, Superintendent  
USD 313 Buhler  
406 W 7th  
Buhler KS 67522-0320

**Audited Legal Max  
Republished Budget**

Dear Mr. Berblinger,

For the 2018-19 school year, the legal general fund is **\$14,509,194** and the legal local option budget (LOB) is **\$4,625,171**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget**

**USD 313 Buhler**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,160.3	2,267.1	2,272.5	2,272.5	15.5	0.0	2,288.0	80.2	4.6	59.7
<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
289.4	0.4	0.0	165.3	0.0	0.0	596.0	0.0	3,483.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
14,509,194	15,000,000	14,509,194	0	14,509,194	15,447,461	30.00%	4,634,238	4,625,171	4,625,171

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
- Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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**FINAL**

June 12, 2019

Shelly Angelos, Superintendent  
USD 314 Brewster  
PO Box 220  
Brewster KS 67732-0220

**Audited Legal Max  
Budget Reduction**

Dear Ms. Angelos,

For the 2018-19 school year, the legal general fund is **\$1,480,433** and the legal local option budget (LOB) is **\$458,550**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 314 Brewster**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
122.0	136.5	126.2	136.5	0.0	6.0	142.5	128.5	0.0	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
17.9	0.6	0.0	15.4	0.0	0.0	35.7	0.0	343.0	55,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,483,595	1,499,004	1,483,595	-3,162	1,480,433	1,528,501	30.00%	458,550	464,601	458,550

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Katina Brenn, Superintendent  
USD 315 Colby Public Schools  
600 W Third St  
Colby KS 67701-2000

**Audited Legal Max  
Republished Budget  
Budget Reduction**

Dear Ms. Brenn,

For the 2018-19 school year, the legal general fund is **\$6,331,408** and the legal local option budget (LOB) is **\$2,142,566**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Republished Budget  
Budget Reduction**

**USD 315 Colby Public Schools**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
868.9	851.6	886.6	886.6	6.5	0.0	893.1	252.5	9.4	26.6
<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
123.9	0.0	0.0	57.8	0.0	0.0	156.1	0.0	1,519.4	43,604
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,371,905	6,438,063	6,371,905	-40,497	6,331,408	7,167,479	33.00%	2,365,268	2,142,566	2,142,566

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Charles Keller, Superintendent  
USD 316 Golden Plains  
P.O. Box 199  
Selden KS 67757-0199

**Audited Legal Max**

Dear Mr. Keller,

For the 2018-19 school year, the legal general fund is **\$2,004,615** and the legal local option budget (LOB) is **\$661,429**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 316 Golden Plains**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
177.6	176.0	178.5	178.5	1.5	0.0	180.0	144.4	5.0	1.1
<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
49.4	10.7	0.0	24.3	0.0	0.0	66.4	0.0	481.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,004,615	2,051,679	2,004,615	0	2,004,615	2,204,762	30.00%	661,429	663,988	661,429

**Column Notes**

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

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

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

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

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## School Finance

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**FINAL**

June 12, 2019

Tim Winter, Superintendent  
USD 320 Wamego  
1008 8th St  
Wamego KS 66547-1229

**Audited Legal Max  
Budget Reduction**

Dear Mr. Winter,

For the 2018-19 school year, the legal general fund is **\$9,532,238** and the legal local option budget (LOB) is **\$3,028,845**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 320 Wamego**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,470.1	1,482.1	1,500.5	1,500.5	0.0	0.0	1,500.5	114.5	2.8	26.3
<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
151.5	0.0	0.0	88.1	0.0	0.0	393.4	0.0	2,277.1	48,471
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,532,593	9,667,208	9,532,593	-355	9,532,238	10,096,151	30.00%	3,028,845	3,067,265	3,028,845

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Kerry Lacock, Superintendent  
USD 321 Kaw Valley  
411 W. Lasley  
St. Marys KS 66536-1715

**Audited Legal Max  
Budget Reduction**

Dear Mr. Lacock,

For the 2018-19 school year, the legal general fund is **\$8,349,634** and the legal local option budget (LOB) is **\$3,011,686**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 321 Kaw Valley**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,097.0	1,147.5	1,101.9	1,147.5	9.0	0.0	1,156.5	223.4	0.6	19.7
<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
150.0	0.0	0.0	99.1	0.0	0.0	413.2	0.0	2,062.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
8,590,313	8,725,259	8,590,313	-240,679	8,349,634	9,126,321	33.00%	3,011,686	3,058,975	3,011,686

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

Ronda Trimble, Superintendent  
USD 322 Onaga-Havensville-Wheaton  
P O Box 60  
Onaga KS 66521

**Audited Legal Max  
Budget Reduction**

Dear Ms. Trimble,

For the 2018-19 school year, the legal general fund is **\$2,515,385** and the legal local option budget (LOB) is **\$821,854**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 322 Onaga-Havensville-Wheaton**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
289.5	297.5	295.5	297.5	10.5	0.0	308.0	148.3	0.0	4.3
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
46.0	0.0	0.0	41.5	0.0	0.0	58.6	0.0	606.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,526,906	2,612,288	2,526,906	-11,521	2,515,385	2,739,513	30.00%	821,854	837,555	821,854

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
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**FINAL**

June 12, 2019

Kevin Logan, Superintendent  
USD 323 Rock Creek  
Box 70  
Westmoreland KS 66549-0070

**Audited Legal Max  
Budget Reduction**

Dear Mr. Logan,

For the 2018-19 school year, the legal general fund is **\$7,467,384** and the legal local option budget (LOB) is **\$2,389,134**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 323 Rock Creek**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
942.1	1,035.1	1,060.0	1,060.0	0.0	0.0	1,060.0	239.5	2.0	13.9
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
89.1	0.0	0.0	122.4	0.0	0.0	266.0	0.0	1,792.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,467,429	7,665,266	7,467,429	-45	7,467,384	7,963,779	30.00%	2,389,134	2,451,757	2,389,134

**Column Notes**

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

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

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

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

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## School Finance

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**FINAL**

June 12, 2019

Michael Gower, Superintendent  
USD 325 Phillipsburg  
240 S 7th  
Phillipsburg KS 67661-2798

**Audited Legal Max**

Dear Mr. Gower,

For the 2018-19 school year, the legal general fund is **\$4,882,213** and the legal local option budget (LOB) is **\$1,565,222**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 325 Phillipsburg**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
607.5	614.7	619.0	619.0	0.0	0.0	619.0	232.6	0.0	20.5
<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
81.8	0.0	0.0	39.5	0.0	0.0	177.8	1.0	1,172.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,882,213	4,963,431	4,882,213	0	4,882,213	5,217,405	30.00%	1,565,222	1,582,974	1,565,222

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Michael Gower, Superintendent  
USD 326 Logan  
Box 98  
Logan KS 67646-0098

**Audited Legal Max  
Budget Reduction**

Dear Mr. Gower,

For the 2018-19 school year, the legal general fund is **\$1,515,880** and the legal local option budget (LOB) is **\$506,100**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 326 Logan**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
144.5	148.0	150.5	150.5	1.0	0.0	151.5	133.0	0.0	5.5
<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
15.5	0.0	0.0	22.0	0.0	0.0	43.3	0.0	370.8	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,544,382	1,615,187	1,544,382	-28,502	1,515,880	1,687,000	30.00%	506,100	517,291	506,100

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Dale Brungardt, Superintendent  
USD 327 Ellsworth  
P.O. Box 306  
Ellsworth KS 67439-0306

**Audited Legal Max  
Budget Reduction**

Dear Mr. Brungardt,

For the 2018-19 school year, the legal general fund is **\$4,853,426** and the legal local option budget (LOB) is **\$1,582,656**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 327 Ellsworth**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
602.6	639.7	645.0	645.0	0.0	0.0	645.0	236.7	0.0	10.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
74.1	0.0	0.0	68.7	0.0	0.0	150.9	0.0	1,185.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,939,274	5,042,982	4,939,274	-85,848	4,853,426	5,275,520	30.00%	1,582,656	1,614,703	1,582,656

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





## School Finance

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**FINAL**

June 12, 2019

Brad Starnes, Superintendent  
USD 329 Wabaunsee  
PO Box 157  
Alma KS 66401-0157

**Audited Legal Max  
Budget Reduction**

Dear Mr. Starnes,

For the 2018-19 school year, the legal general fund is **\$3,656,603** and the legal local option budget (LOB) is **\$1,325,663**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 329 Wabaunsee**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
422.4	440.0	447.0	447.0	0.0	0.0	447.0	194.1	0.0	17.5
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
37.3	0.0	0.0	80.0	0.0	0.0	114.5	0.0	890.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,708,516	3,711,432	3,708,516	-51,913	3,656,603	4,020,753	33.00%	1,326,848	1,325,663	1,325,663

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.
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## School Finance

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**FINAL**

June 12, 2019

Bill Clark, Superintendent  
USD 330 Mission Valley  
P.O. Box 158  
Eskridge KS 66423-0158

**Audited Legal Max  
Budget Reduction**

Dear Mr. Clark,

For the 2018-19 school year, the legal general fund is **\$4,155,623** and the legal local option budget (LOB) is **\$1,373,823**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 330 Mission Valley**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
462.2	491.5	454.0	491.5	0.0	0.0	491.5	206.0	0.0	22.7
<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
53.2	0.0	0.0	99.6	0.0	0.0	134.3	0.0	1,007.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,195,405	4,541,100	4,195,405	-39,782	4,155,623	4,579,409	30.00%	1,373,823	1,448,839	1,373,823

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Robert Diepenbrock, Superintendent  
USD 331 Kingman - Norwich  
115 North Main Street  
Kingman KS 67068

**Audited Legal Max  
Budget Reduction**

Dear Dr. Diepenbrock,

For the 2018-19 school year, the legal general fund is **\$7,339,599** and the legal local option budget (LOB) is **\$2,329,244**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 331 Kingman - Norwich**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
891.5	907.2	871.2	907.2	10.5	0.0	917.7	251.7	0.2	36.6
<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
155.8	17.6	0.0	84.0	0.0	0.0	267.1	0.0	1,730.7	133,360
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,341,726	7,585,583	7,341,726	-2,127	7,339,599	7,764,146	30.00%	2,329,244	2,388,794	2,329,244

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Robert Reed, Superintendent  
USD 332 Cunningham  
PO Box 67  
Cunningham KS 67035-0067

**Audited Legal Max**

Dear Mr. Reed,

For the 2018-19 school year, the legal general fund is **\$1,670,998** and the legal local option budget (LOB) is **\$538,503**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 332 Cunningham**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
145.5	157.0	158.5	158.5	1.5	0.0	160.0	136.8	0.0	1.7
<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
23.2	1.0	0.0	23.0	0.0	0.0	55.5	0.0	401.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,670,998	1,708,483	1,670,998	0	1,670,998	1,795,009	30.00%	538,503	546,496	538,503

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Quentin Breese, Superintendent  
USD 333 Concordia  
217 W 7th  
Concordia KS 66901-2803

**Audited Legal Max**

Dear Mr. Breese,

For the 2018-19 school year, the legal general fund is **\$7,861,021** and the legal local option budget (LOB) is **\$2,542,120**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 333 Concordia**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
994.2	1,060.0	1,075.7	1,075.7	9.5	0.0	1,085.2	235.9	4.3	23.5
<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
201.3	14.3	0.0	61.1	0.0	0.0	261.8	0.0	1,887.4	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,861,021	8,089,680	7,861,021	0	7,861,021	8,473,734	30.00%	2,542,120	2,586,999	2,542,120

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Roger Perkins, Superintendent  
USD 334 Southern Cloud  
P.O. Box 334  
Miltonvale KS 67466-0334

**Audited Legal Max  
Budget Reduction**

Dear Mr. Perkins,

For the 2018-19 school year, the legal general fund is **\$1,893,202** and the legal local option budget (LOB) is **\$675,480**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 334 Southern Cloud**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
182.0	178.0	159.0	178.0	0.0	0.0	178.0	143.7	0.0	2.1
<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
39.7	8.6	0.0	12.0	0.0	0.0	64.9	0.0	449.0	25,244
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
1,895,329	1,998,803	1,895,329	-2,127	1,893,202	2,046,910	33.00%	675,480	697,271	675,480

**Column Notes**

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

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

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

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

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

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## School Finance

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**FINAL**

June 12, 2019

Adrianne Walsh, Superintendent  
USD 335 North Jackson  
12692 266th Road  
Holton KS 66436-1794

### Audited Legal Max

Dear Ms. Walsh,

For the 2018-19 school year, the legal general fund is **\$3,169,565** and the legal local option budget (LOB) is **\$1,022,196**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 335 North Jackson**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
361.5	357.5	375.5	375.5	7.0	0.0	382.5	174.5	0.0	15.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.7	0.0	0.0	64.1	0.0	0.0	69.1	0.0	761.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,169,565	3,299,097	3,169,565	0	3,169,565	3,407,320	30.00%	1,022,196	1,058,895	1,022,196

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





## School Finance

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

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**FINAL**

June 12, 2019

Robert Davies, Superintendent  
USD 336 Holton  
P.O. Box 352  
Holton KS 66436-1947

**Audited Legal Max  
Budget Reduction**

Dear Mr. Davies,

For the 2018-19 school year, the legal general fund is **\$7,718,904** and the legal local option budget (LOB) is **\$2,464,952**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 336 Holton**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,026.5	1,064.5	1,089.0	1,089.0	3.5	0.0	1,092.5	234.8	6.8	29.2
<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
167.9	0.1	0.0	77.9	0.0	0.0	205.8	0.0	1,815.0	159,784
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,719,259	7,939,088	7,719,259	-355	7,718,904	8,216,506	30.00%	2,464,952	2,493,699	2,464,952

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Aaric Davis, Superintendent  
USD 337 Royal Valley  
Box 219  
Mayetta KS 66509-0219

**Audited Legal Max  
Budget Reduction**

Dear Mr. Davis,

For the 2018-19 school year, the legal general fund is **\$6,584,051** and the legal local option budget (LOB) is **\$2,164,432**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 337 Royal Valley**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
810.1	831.6	793.7	831.6	8.0	0.0	839.6	252.6	0.0	17.8
<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
158.3	12.2	0.0	117.6	0.0	0.0	183.4	0.0	1,581.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,586,948	6,762,711	6,586,948	-2,897	6,584,051	7,221,356	30.00%	2,166,407	2,164,432	2,164,432

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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

**FINAL**

June 12, 2019

Volora Hanzlicek, Superintendent  
USD 338 Valley Falls  
700 Oak Street  
Valley Falls KS 66088-1263

**Audited Legal Max**

Dear Dr. Hanzlicek,

For the 2018-19 school year, the legal general fund is **\$3,252,449** and the legal local option budget (LOB) is **\$1,140,686**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 338 Valley Falls**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
358.5	370.0	355.5	370.0	3.5	0.0	373.5	171.5	0.0	6.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
45.5	0.0	0.0	31.2	0.0	0.0	153.0	0.0	780.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,252,449	3,347,827	3,252,449	0	3,252,449	3,456,625	33.00%	1,140,686	1,172,161	1,140,686

**Column Notes**

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

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

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

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



## School Finance

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

**FINAL**

June 12, 2019

Denise Jennings, Superintendent  
USD 339 Jefferson County North  
310 5th Street  
Winchester KS 66097-4902

### Audited Legal Max

Dear Mrs. Jennings,

For the 2018-19 school year, the legal general fund is **\$3,918,849** and the legal local option budget (LOB) is **\$1,250,032**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 339 Jefferson County North**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
420.0	449.5	448.5	449.5	7.0	0.0	456.5	196.8	0.0	6.1
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
55.7	0.0	0.0	47.4	0.0	0.0	178.4	0.0	940.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,918,849	4,033,386	3,918,849	0	3,918,849	4,166,773	30.00%	1,250,032	1,285,326	1,250,032

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Pat Happer, Superintendent  
USD 340 Jefferson West  
PO Box 267  
Meriden KS 66512-0267

**Audited Legal Max**

Dear Mr. Happer,

For the 2018-19 school year, the legal general fund is **\$6,795,969** and the legal local option budget (LOB) is **\$2,164,519**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 340 Jefferson West**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
835.0	855.0	848.2	855.0	0.0	0.0	855.0	252.8	0.0	21.3
<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
92.9	0.0	0.0	81.6	0.0	0.0	327.0	1.0	1,631.6	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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,795,969	6,965,130	6,795,969	0	6,795,969	7,215,063	30.00%	2,164,519	2,214,941	2,164,519

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Jon Pfau, Superintendent  
USD 341 Oskaloosa Public Schools  
404 Park Street  
Oskaloosa KS 66066-5022

### Audited Legal Max

Dear Mr. Pfau,

For the 2018-19 school year, the legal general fund is **\$5,350,359** and the legal local option budget (LOB) is **\$1,704,765**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 341 Oskaloosa Public Schools**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
528.8	580.5	562.9	580.5	9.5	0.0	590.0	227.5	0.0	9.0
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
121.5	12.1	0.0	62.0	0.0	0.0	262.5	0.0	1,284.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,350,359	5,525,289	5,350,359	0	5,350,359	5,682,550	30.00%	1,704,765	1,758,266	1,704,765

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

Steve Lilly, Superintendent  
USD 342 McLouth  
Box 40  
McLouth KS 66054-0040

### Audited Legal Max

Dear Mr. Lilly,

For the 2018-19 school year, the legal general fund is **\$4,188,741** and the legal local option budget (LOB) is **\$1,335,629**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 342 McLouth**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
451.0	455.8	466.2	466.2	10.5	0.0	476.7	202.2	0.0	12.7
<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
69.7	0.0	0.0	48.9	0.0	0.0	195.5	0.0	1,005.7	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
4,188,741	4,336,598	4,188,741	0	4,188,741	4,452,098	30.00%	1,335,629	1,380,987	1,335,629

**Column Notes**

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

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

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

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

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

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

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

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

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

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





## School Finance

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**FINAL**

June 12, 2019

JB Elliott, Superintendent  
USD 343 Perry Public Schools  
Box 729  
Perry KS 66073-0729

**Audited Legal Max  
Budget Reduction**

Dear Mr. Elliott,

For the 2018-19 school year, the legal general fund is **\$6,001,322** and the legal local option budget (LOB) is **\$1,926,539**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 343 Perry Public Schools**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
736.0	730.0	727.5	730.0	7.5	0.0	737.5	247.5	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
94.9	0.0	0.0	99.3	0.0	0.0	262.3	0.0	1,449.2	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
6,035,918	6,150,456	6,035,918	-34,596	6,001,322	6,421,796	30.00%	1,926,539	1,961,272	1,926,539

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

Kansas State Department of Education  
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**FINAL**

June 12, 2019

Travis Laver, Superintendent  
USD 344 Pleasanton  
Box 480  
Pleasanton KS 66075

**Audited Legal Max  
Budget Reduction**

Dear Mr. Laver,

For the 2018-19 school year, the legal general fund is **\$2,876,125** and the legal local option budget (LOB) is **\$1,022,535**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 344 Pleasanton**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
327.5	338.5	358.0	358.0	6.0	0.0	364.0	168.3	0.0	7.1
<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
64.9	2.8	0.0	18.8	0.0	0.0	69.2	0.0	695.1	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,895,092	3,012,128	2,895,092	-18,967	2,876,125	3,098,592	33.00%	1,022,535	1,064,517	1,022,535

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
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**FINAL**

June 12, 2019

Steve Noble, Superintendent  
USD 345 Seaman  
901 NW Lyman Rd  
Topeka KS 66608-1900

**Audited Legal Max**

Dear Dr. Noble,

For the 2018-19 school year, the legal general fund is **\$25,137,350** and the legal local option budget (LOB) is **\$8,006,699**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 345 Seaman**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,619.0	3,721.5	3,834.3	3,834.3	30.0	0.0	3,864.3	135.4	5.4	95.0
<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
491.3	33.5	0.0	248.3	0.0	0.0	1,154.5	0.0	6,027.7	31,979
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
25,137,350	25,448,179	25,137,350	0	25,137,350	26,688,995	30.00%	8,006,699	8,107,857	8,006,699

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



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**FINAL**

June 12, 2019

Royce Powelson, Superintendent  
USD 346 Jayhawk  
PO Box 278  
Mound City KS 66056-0278

**Audited Legal Max**

Dear Dr. Powelson,

For the 2018-19 school year, the legal general fund is **\$5,174,126** and the legal local option budget (LOB) is **\$1,647,998**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 346 Jayhawk**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
530.5	548.0	570.8	570.8	7.0	0.0	577.8	225.2	1.5	10.3
<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
130.2	21.0	0.0	78.9	0.0	0.0	192.5	0.0	1,237.4	20,355
<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	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,174,126	5,249,480	5,174,126	0	5,174,126	5,493,326	30.00%	1,647,998	1,674,916	1,647,998

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Becky Burcher, Superintendent  
USD 347 Kinsley-Offerle  
120 W 8th St  
Kinsley KS 67547-1168

**Audited Legal Max  
Budget Reduction**

Dear Ms. Burcher,

For the 2018-19 school year, the legal general fund is **\$3,009,198** and the legal local option budget (LOB) is **\$981,408**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 347 Kinsley-Offerle**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
319.0	332.0	313.0	332.0	3.0	0.0	335.0	158.2	14.2	12.3
<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
63.9	6.8	0.0	51.6	0.0	0.0	83.5	0.0	725.5	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,021,708	3,117,919	3,021,708	-12,510	3,009,198	3,271,359	30.00%	981,408	998,032	981,408

**Column Notes**

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Paul Dorathy, Superintendent  
USD 348 Baldwin City  
PO Box 67  
Baldwin City KS 66006-0067

**Audited Legal Max  
Budget Reduction**

Dear Mr. Dorathy,

For the 2018-19 school year, the legal general fund is **\$9,112,819** and the legal local option budget (LOB) is **\$3,049,790**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 348 Baldwin City**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,298.2	1,377.7	1,339.0	1,377.7	10.0	0.0	1,387.7	159.1	0.0	30.2
<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
137.0	0.0	0.0	91.5	0.0	0.0	378.2	0.0	2,183.7	18,772
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
9,113,883	9,285,800	9,113,883	-1,064	9,112,819	9,681,872	31.50%	3,049,790	3,101,189	3,049,790

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Angela Holloway-Payne, Superintendent  
USD 349 Stafford  
P O Box 400  
Stafford KS 67578-0400

**Audited Legal Max  
Budget Reduction**

Dear Dr. Holloway-Payne,

For the 2018-19 school year, the legal general fund is **\$2,225,856** and the legal local option budget (LOB) is **\$723,032**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 349 Stafford**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
243.4	202.1	229.8	229.8	6.5	0.0	236.3	154.3	3.7	7.0
<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
49.4	8.6	0.0	11.4	0.0	0.0	71.2	0.0	541.9	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,257,014	2,365,304	2,257,014	-31,158	2,225,856	2,410,107	30.00%	723,032	757,841	723,032

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





## School Finance

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**FINAL**

June 12, 2019

Josh Meyer, Superintendent  
USD 350 St John-Hudson  
505 N. Broadway  
St. John KS 67576-1836

**Audited Legal Max**

Dear Mr. Meyer,

For the 2018-19 school year, the legal general fund is **\$2,851,359** and the legal local option budget (LOB) is **\$1,006,442**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 350 St John-Hudson**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
327.4	325.5	302.8	325.5	6.5	0.0	332.0	157.1	7.6	6.6
<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
64.4	4.9	0.0	19.0	0.0	0.0	93.0	0.0	684.6	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,851,359	2,949,237	2,851,359	0	2,851,359	3,049,825	33.00%	1,006,442	1,037,651	1,006,442

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Greg Rinehart, Superintendent  
USD 351 Macksville  
PO Box 487  
Macksville KS 67557-0487

**Audited Legal Max**

Dear Mr. Rinehart,

For the 2018-19 school year, the legal general fund is **\$2,315,740** and the legal local option budget (LOB) is **\$754,416**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 351 Macksville**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
212.5	228.5	221.5	228.5	2.5	0.0	231.0	154.1	12.1	1.6
<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
52.3	10.5	0.0	29.8	0.0	0.0	64.6	0.0	556.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
2,315,740	2,536,485	2,315,740	0	2,315,740	2,514,721	30.00%	754,416	811,287	754,416

**Column Notes**

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

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

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## School Finance

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**FINAL**

June 12, 2019

Bill Biermann, Superintendent  
USD 352 Goodland  
PO Box 509  
Goodland KS 67735-0509

**Audited Legal Max  
Budget Reduction**

Dear Mr. Biermann,

For the 2018-19 school year, the legal general fund is **\$7,014,630** and the legal local option budget (LOB) is **\$2,248,414**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 352 Goodland**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
879.7	905.9	897.5	905.9	12.0	0.0	917.9	251.7	18.0	19.0
<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
185.4	16.0	0.0	56.4	0.0	0.0	220.8	0.0	1,685.2	50,672
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
7,069,530	7,085,179	7,069,530	-54,900	7,014,630	7,494,712	30.00%	2,248,414	2,254,080	2,248,414

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Mark Whitener, Superintendent  
USD 353 Wellington  
Box 648  
Wellington KS 67152-0648

**Audited Legal Max**

Dear Dr. Whitener,

For the 2018-19 school year, the legal general fund is **\$11,203,850** and the legal local option budget (LOB) is **\$3,568,322**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board



June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 353 Wellington**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,534.5	1,589.5	1,528.2	1,589.5	2.5	0.0	1,592.0	72.0	3.9	23.0
<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
336.4	44.4	0.0	52.6	0.0	0.0	565.7	0.0	2,690.0	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
11,203,850	11,297,146	11,203,850	0	11,203,850	11,894,406	30.00%	3,568,322	3,597,691	3,568,322

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



## School Finance

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**FINAL**

June 12, 2019

Ben Jacobs, Superintendent  
USD 355 Ellinwood Public Schools  
300 N Schiller  
Ellinwood KS 67526

**Audited Legal Max**

Dear Mr. Jacobs,

For the 2018-19 school year, the legal general fund is **\$3,628,965** and the legal local option budget (LOB) is **\$1,277,778**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 355 Ellinwood Public Schools**  
**2018-19 Legal Maximum General Fund Budget**  
*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
424.3	446.4	450.3	450.3	0.0	0.0	450.3	195.0	0.0	11.2
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
69.7	0.0	0.0	21.2	0.0	0.0	123.9	0.0	871.3	0
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,628,965	3,910,102	3,628,965	0	3,628,965	3,872,054	33.00%	1,277,778	1,375,184	1,277,778

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).  
Col 7 - Column 4 plus current 4yr old at-risk and 2017-18 Kindergarten at 1.0.  
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.  
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).  
Col 14 - Free Meals times Free Lunch Factor (0.484).  
Col 17 - Higher of USD level or School level high density at-risk.  
Col 23 - Higher of 2018-19 or 2016-17 transportation state aid converted to WTD FTE.  
Col 34 - Virtual Full-Time = \$5,000; Virtual Part-Time = \$1,700; Virtual Credits = \$709.  
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.  
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.  
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39  
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.



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**FINAL**

June 12, 2019

Clay Murphy, Superintendent  
USD 356 Conway Springs  
110 N. Monnet  
Conway Springs KS 67031

**Audited Legal Max  
Budget Reduction**

Dear Mr. Murphy,

For the 2018-19 school year, the legal general fund is **\$3,579,815** and the legal local option budget (LOB) is **\$1,175,219**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max  
Budget Reduction**

**USD 356 Conway Springs**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
470.3	465.2	444.7	465.2	0.0	0.0	465.2	199.1	0.0	9.7
<u>Col 14</u>	<u>Col 17</u>	<u>Col 19</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 26</u>	<u>Col 28</u>	<u>Col 29</u>		<u>Col 34</u>
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	School Facilities WTD FTE	Trans- portation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid
42.6	0.0	0.0	42.0	0.0	0.0	122.4	0.0	881.0	5,000
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,674,365	3,774,323	3,674,365	-94,550	3,579,815	3,917,396	30.00%	1,175,219	1,207,072	1,175,219

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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



## School Finance

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**FINAL**

June 12, 2019

Jim Sutton, Superintendent  
USD 357 Belle Plaine  
Box 760  
Belle Plaine KS 67013-0760

### Audited Legal Max

Dear Dr. Sutton,

For the 2018-19 school year, the legal general fund is **\$5,155,964** and the legal local option budget (LOB) is **\$1,853,774**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 357 Belle Plaine**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
574.5	586.5	613.9	613.9	8.5	0.0	622.4	233.2	0.0	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
97.8	3.6	34.6	38.5	0.0	0.0	191.5	0.0	1,232.0	24,684
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
5,155,964	5,422,676	5,155,964	0	5,155,964	5,617,498	33.00%	1,853,774	1,887,113	1,853,774

**Column Notes**

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

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

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

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

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

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

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

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

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

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

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

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





## School Finance

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

(785) 296-3872  
(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

**FINAL**

June 12, 2019

Catherine Wilson, Superintendent  
USD 358 Oxford  
Box 937  
Oxford KS 67119-0937

### Audited Legal Max

Dear Dr. Wilson,

For the 2018-19 school year, the legal general fund is **\$3,433,072** and the legal local option budget (LOB) is **\$1,012,545**. Under 2017 Senate Bill 19 and 2018 Substitute for Senate Bill 423 and 2018 House Substitute for Senate Bill 61, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,165, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,490, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the district LOB percentage to obtain the maximum LOB budget.

On the reverse side is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon reports (Superintendent's Organization Report and USD Budget) filed by your district. To view the complete data used to calculate the individual weightings, download the "FY 2019 Legal Max" from the school finance website: [Legal Max General Fund, School Finance Studies](#)

Please compare Column 36 (computed general fund) with Column 37 (adopted general fund). If the adopted general fund is less than the computed general fund, it will be necessary to republish the general fund in order to spend the additional authority. ***The final legal maximum general fund is based upon actual Special Education state aid and Virtual Credits (19+) reported on local effort.*** All special education state aid must be deposited in the general fund and transferred to the special education fund.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 12, 2019

**FINAL**

**Audited Legal Max**

**USD 358 Oxford**

**2018-19 Legal Maximum General Fund Budget**

*(General Fund computed using \$4165 BASE)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 11</u>
FTE Enroll (Excl 4 yr AR & virtual) 9/20/15 & 2/20/16	FTE Enroll (excl 4 yr AR, & virtual) 9/20/16 & 2/20/17	FTE Enroll (excl 4 yr AR, & virtual) 9/20/17 & 2/20/18	Adjusted Enrollment	4 yr Old At-Risk (9/20/18 plus 2/20/19)	2017-18 Kindergarten 9/20/17 (D0314 only)	Total Adj. Enrollment (incl 4yr AR & KDG)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
287.0	296.5	368.9	368.9	1.5	0.0	370.4	170.5	0.4	10.3
<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
58.6	4.7	0.0	27.7	0.0	0.0	108.6	0.0	751.2	304,324
<u>Col 36</u>	<u>Col 37</u>	<u>Col 38</u>	<u>Col 39</u>	<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 43</u>	<u>Col 44</u>	<u>Col 45</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Prior Year Total Reductions	2018-19 Adj. Legal General Fund Budget	2018-19 LOB Base General Fund	2018-19 LOB Authorized Percent	Computed Local Option Budget	Adopted Local Option Budget	Legal Max LOB Budget
3,433,072	3,628,646	3,433,072	0	3,433,072	3,375,150	30.00%	1,012,545	1,021,166	1,012,545

**Column Notes**

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

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

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

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

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

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

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

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

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