June 16, 2020

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

Dear Mr. Damman,

For the 2019-20 school year, the legal general fund is $4,702,604 and the legal local option budget (LOB) is $1,465,735. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

*Kansas leads the world in the success of each student.*
USD 101 Erie-Galesburg

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid WTD FTE</td>
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<td>1,465,735</td>
<td>1,529,829</td>
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</tbody>
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**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
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- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Dr. Waters,

For the 2019-20 school year, the legal general fund is $5,372,007 and the legal local option budget (LOB) is $1,669,484. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:    District Clerk
       President of Board

Enclosure
USD 102 Cimarron-Ensign
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<td>FTE Enroll</td>
<td>FTE Enroll</td>
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<td>Preschool-Aged</td>
<td>Total Adj.</td>
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<td>Career/ Tech Ed</td>
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<td>(excl Preschool-</td>
<td>(excl Preschool-</td>
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<td>At-Risk (9/20 plus</td>
<td>Enrollment (incl</td>
<td>Enrollment</td>
<td>Hrs or Hdct)</td>
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<td>Aged AR &amp;</td>
<td>Aged AR &amp;</td>
<td>Aged AR &amp;</td>
<td>2/20)</td>
<td>2/20)</td>
<td>Preschool-Aged</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<td>virtual) 9/20/16</td>
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<td>At-Risk)</td>
<td>WTD FTE</td>
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<tr>
<td>&amp; 2/20/17</td>
<td>&amp; 9/20/18          &amp; 2/20/19</td>
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<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>Total WTD FTE</td>
<td>Virtual State Aid</td>
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<td>(Free Lunch)</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<tr>
<td>Computed</td>
<td>Adopted</td>
<td>Legal Max</td>
<td>Prior Year</td>
<td>2019-20</td>
<td>2019-20</td>
<td>Computed</td>
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<td>General Fund (before</td>
<td>Total Reductions</td>
<td>Adj. Legal</td>
<td>LOB Base</td>
<td>Local Option</td>
<td>Local Option</td>
<td>LOB Budget</td>
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<td></td>
<td>reductions)</td>
<td></td>
<td>General Fund</td>
<td>General Fund</td>
<td>Budget</td>
<td>Budget</td>
<td>(before reductions)</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>Budget</td>
<td></td>
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<tr>
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<td>5,374,658</td>
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<td>5,372,007</td>
<td>5,564,945</td>
<td>30.00%</td>
<td>1,669,484</td>
<td>1,685,345</td>
</tr>
</tbody>
</table>

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Raymer,

For the 2019-20 school year, the legal general fund is $1,572,118 and the legal local option budget (LOB) is $504,080. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
# USD 103 Cheylin

## 2019-20 Legal Maximum General Fund Budget
*(General Fund computed using $4,436 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 5</th>
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<tr>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</strong></td>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</strong></td>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</strong></td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>KAMS FTE</td>
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<td>27.5</td>
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<td>504,080</td>
<td>517,343</td>
<td>504,080</td>
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</table>

**Column Notes**
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June 16, 2020

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

Dear Mr. Dreyer,

For the 2019-20 school year, the legal general fund is $3,174,402 and the legal local option budget (LOB) is $980,140. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 105 Rawlins County

#### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>Virtual State Aid</td>
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<td>30.00%</td>
<td>980,140</td>
<td>1,010,633</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Jones,

For the 2019-20 school year, the legal general fund is $1,289,101 and the legal local option budget (LOB) is $474,862. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 106 Western Plains

#### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
<td></td>
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<td>105.8</td>
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<td>1.5</td>
<td>101.0</td>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<tr>
<td>1,325,920</td>
<td>1,371,611</td>
<td>1,325,920</td>
<td>-36,819</td>
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<td>33.00%</td>
<td>474,862</td>
<td>480,879</td>
<td>474,862</td>
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</table>

**Column Notes**

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 9**: Higher of Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- **Col 34**: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Kari Kephart, Superintendent
USD 107 Rock Hills
109 E Main Street
Mankato, KS 66956

Dear Dr. Kephart,

For the 2019-20 school year, the legal general fund is $3,029,465 and the legal local option budget (LOB) is $850,000. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
**USD 107 Rock Hills**

**2019-20 Legal Maximum General Fund Budget**

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

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<thead>
<tr>
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<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-</td>
<td>FTE Enroll (excl Preschool-</td>
<td>FTE Enroll (excl Preschool-</td>
<td>Adjusted</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High</td>
<td>Bilingual (max Hrs or Hctxt)</td>
<td>Career/Tech Ed</td>
</tr>
<tr>
<td>Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>Aged AR &amp; virtual) 9/20/17</td>
<td>Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Enrollment</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>72.6</td>
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<td>929,131</td>
<td>850,000</td>
<td>850,000</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Ms. O'Dea,

For the 2019-20 school year, the legal general fund is $3,027,131 and the legal local option budget (LOB) is $981,521. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

[Signature]

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

[Signature]

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 108 Washington Co. Schools
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</th>
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<td>156.1</td>
<td>3.1</td>
<td>11.1</td>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>66.8</td>
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<td>47.1</td>
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<td>70.1</td>
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<td>1,009,826</td>
<td>981,521</td>
<td>981,521</td>
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</tbody>
</table>

**Column Notes**

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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.
June 16, 2020

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

Dear Mr. Couch,

For the 2019-20 school year, the legal general fund is $4,408,948 and the legal local option budget (LOB) is $1,395,684. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

[Signature]

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

[Signature]

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 109 Republic County

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<td>8.9</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>87.1</td>
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<td>56.7</td>
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<td>1,395,684</td>
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Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Yoxall,

For the 2019-20 school year, the legal general fund is $2,220,218 and the legal local option budget (LOB) is $710,860. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 110 Thunder Ridge Schools
#### 2019-20 Legal Maximum General Fund Budget
*(General Fund computed using $4,436 BASE)*

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<tr>
<th></th>
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<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
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<td>2,369,534</td>
<td>30.00%</td>
<td>710,860</td>
<td>738,892</td>
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### Column Notes
- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At-Risk.
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14: Free Meals times Free Lunch Factor (0.484).
- Col 17: Higher of USD level or School level high density at-risk.
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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Newman,

For the 2019-20 school year, the legal general fund is $2,834,991 and the legal local option budget (LOB) is $966,085. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 111 Doniphan West Schools  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 4</th>
<th>Col 5</th>
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<th>Col 19</th>
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<th>Col 29</th>
<th>Col 34</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>966,085</td>
<td>1,005,056</td>
<td>966,085</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Clark,

For the 2019-20 school year, the legal general fund is $4,200,057 and the legal local option budget (LOB) is $1,442,469. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

[Signature]

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

[Signature]

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 112 Central Plains

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>4,407,583</td>
<td>33.00%</td>
<td>1,454,502</td>
<td>1,442,469</td>
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Column Notes

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June 16, 2020

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

Dear Mr. Evans,

For the 2019-20 school year, the legal general fund is $7,808,247 and the legal local option budget (LOB) is $2,747,625. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### Prairie Hills

#### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2,760,109</td>
<td>2,747,625</td>
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**Column Notes**

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk.
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals times Free Lunch Factor (0.484).
- **Col 17**: Higher of USD level or School level high density at-risk.
- **Col 23**: Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- **Col 34**: Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- **Col 38**: Legal General Fund; Lesser of Column 36 or Column 37.
- **Col 39**: Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- **Col 40**: Adjusted Legal General Fund; Column 38 less Column 39.
- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
June 23, 2020

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

Dear Mr. Blair,

For the 2019-20 school year, the legal general fund is $5,293,775 and the legal local option budget (LOB) is $1,617,807. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 114 Riverside
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>5,392,913</td>
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<td>1,617,807</td>
<td>1,647,093</td>
<td>1,617,807</td>
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</tbody>
</table>

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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Kohlman,

For the 2019-20 school year, the legal general fund is $4,603,681 and the legal local option budget (LOB) is $1,445,809. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 115 Nemaha Central

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Column Notes</th>
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<td>Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.</td>
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<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>WTD FTE</td>
<td>High Density At-Risk</td>
<td>Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
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<td>1,447,713</td>
<td>1,445,809</td>
</tr>
</tbody>
</table>
June 16, 2020

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

Dear Mr. Holmes,

For the 2019-20 school year, the legal general fund is $2,325,795 and the legal local option budget (LOB) is $717,593. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 200 Greeley County Schools

**2019-20 Legal Maximum General Fund Budget**

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 29</th>
<th>Col 34</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<th>Col 42</th>
<th>Col 43</th>
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<th>Col 45</th>
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<tbody>
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<td>717,593</td>
<td>764,422</td>
<td>717,593</td>
</tr>
</tbody>
</table>

**Column Notes**

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

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

Dear Dr. Dandoy,

For the 2019-20 school year, the legal general fund is $30,067,733 and the legal local option budget (LOB) is $9,206,952. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
June 16, 2020

USD 202 Turner-Kansas City
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid WTD FTE</td>
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<td>9,206,952</td>
<td>9,407,163</td>
<td>9,206,952</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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.
June 16, 2020

Blane McCann, Interim Superintendent
USD 203 Piper-Kansas City
3130 N 122nd St Suite A
Kansas City, KS 66109-9387

Dear Dr. McCann,

For the 2019-20 school year, the legal general fund is $15,462,999 and the legal local option budget (LOB) is $4,881,026. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 5</th>
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<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund before reductions</td>
<td>Prior Year Total Reductions</td>
<td>2019-20 Adj. Legal General Fund Budget</td>
<td>2019-20 LOB Base General Fund</td>
<td>2019-20 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
</tr>
<tr>
<td>15,462,999</td>
<td>16,042,705</td>
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<td>0</td>
<td>15,462,999</td>
<td>15,745,246</td>
<td>31.00%</td>
<td>4,881,026</td>
<td>4,989,527</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Brungardt,

For the 2019-20 school year, the legal general fund is $19,203,149 and the legal local option budget (LOB) is $6,402,555. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 204 Bonner Springs
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>2,591.3</td>
<td>2,607.7</td>
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<td>2,628.7</td>
<td>92.1</td>
<td>27.3</td>
<td>59.0</td>
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<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary Costs WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>480.6</td>
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<td>19,401,682</td>
<td>33.00%</td>
<td>6,402,555</td>
<td>6,451,942</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 9 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 11 - Free Meals times Free Lunch Factor (0.484).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Lovesee,

For the 2019-20 school year, the legal general fund is $4,361,595 and the legal local option budget (LOB) is $1,362,419. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>83.2</td>
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<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
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</thead>
<tbody>
<tr>
<td>4,369,904</td>
<td>4,453,744</td>
<td>4,369,904</td>
<td>-8,309</td>
<td>4,361,595</td>
<td>4,541,395</td>
<td>30.00%</td>
<td>1,362,419</td>
<td>1,385,938</td>
<td>1,362,419</td>
</tr>
</tbody>
</table>

### Column Notes

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

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

Dear Mr. Regier,

For the 2019-20 school year, the legal general fund is **$4,380,739** and the legal local option budget (LOB) is **$1,475,000**. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 206 Remington-Whitewater

### 2019-20 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>1,504,935</td>
<td>1,475,000</td>
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### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk.
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Dr. Mispagel,

For the 2019-20 school year, the legal general fund is $9,874,092 and the legal local option budget (LOB) is $3,337,779. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 207 Ft Leavenworth

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<tr>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>22.7</td>
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<td>3,337,779</td>
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</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Desormiers,

For the 2019-20 school year, the legal general fund is $3,347,406 and the legal local option budget (LOB) is $1,157,121. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

[Signature]

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

[Signature]

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 208 Wakeeney

**2019-20 Legal Maximum General Fund Budget**
*(General Fund computed using $4,436 BASE)*

<table>
<thead>
<tr>
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<th>Col 8</th>
<th>Col 9</th>
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</thead>
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<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
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<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary WTD FTE</td>
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<td>0.0</td>
<td>754.6</td>
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</tbody>
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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.
June 16, 2020

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

Dear Dr. Moore,

For the 2019-20 school year, the legal general fund is $1,854,248 and the legal local option budget (LOB) is $635,066. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 209 Moscow Public Schools
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
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<tr>
<th>Col 1</th>
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<tbody>
<tr>
<td>At-Risk WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>635,066</td>
<td>654,491</td>
<td>635,066</td>
</tr>
</tbody>
</table>

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June 16, 2020

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

Dear Mr. Howie,

For the 2019-20 school year, the legal general fund is $7,982,726 and the legal local option budget (LOB) is $2,461,367. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
June 16, 2020

USD 210 Hugoton Public Schools

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<td>995.6</td>
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<tbody>
<tr>
<td>At-Risk WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2,461,367</td>
<td>2,518,087</td>
<td>2,461,367</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Wilson,

For the 2019-20 school year, the legal general fund is $5,552,098 and the legal local option budget (LOB) is $1,721,984. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure

*Kansas leads the world in the success of each student.*
### USD 211 Norton Community Schools
#### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
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<th>Col 1</th>
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<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hect) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tr>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hect) WTD FTE</td>
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<td><strong>Col 28</strong></td>
<td><strong>Col 29</strong></td>
<td><strong>Col 34</strong></td>
</tr>
<tr>
<td>At-Risk</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>WTD FTE</td>
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<tr>
<td>5,552,098</td>
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<td>1,721,984</td>
<td>1,768,758</td>
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#### Column Notes
- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At-Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Tharman,

For the 2019-20 school year, the legal general fund is $1,714,514 and the legal local option budget (LOB) is $549,165. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure
USD 212 Northern Valley
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>27.1</td>
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<tr>
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<td>549,165</td>
<td>565,027</td>
<td>549,165</td>
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</table>

Column Notes
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Col 14 - Free Meals times Free Lunch Factor (0.484).
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Younger,

For the 2019-20 school year, the legal general fund is $11,330,198 and the legal local option budget (LOB) is $3,488,823. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

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USD 214 Ulysses
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>1,633.0</td>
<td>1,599.7</td>
<td>1,545.0</td>
<td>1,599.7</td>
<td>20.0</td>
<td>1,619.7</td>
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<td>Adjusted Enrollment</td>
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<td>20.0</td>
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<tr>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
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<tr>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
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<td>Low &amp; High Enrollment WTD FTE</td>
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<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
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<td>Career/Tech Ed WTD FTE</td>
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<td>School Facilities WTD FTE</td>
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<td>KAMS FTE</td>
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<tr>
<td>Total WTD FTE (incl SPED)</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 9 - Higher of Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 10 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 19 - Higher of USD level or School level high density at-risk.
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 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.
June 16, 2020

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

Dear Mr. Lyder,

For the 2019-20 school year, the legal general fund is $5,325,862 and the legal local option budget (LOB) is $1,645,394. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 215 Lakin
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</td>
<td>Adjusted Enrollment Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>1,645,394</td>
<td>1,725,937</td>
<td>1,645,394</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Dr. Slack,

For the 2019-20 school year, the legal general fund is $2,082,258 and the legal local option budget (LOB) is $733,074. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 216 Deerfield
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
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<tr>
<th>Col 1</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>33.00%</td>
<td>733,074</td>
<td>782,711</td>
<td>733,074</td>
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</table>

**Column Notes**

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June 16, 2020

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

Dear Mr. Barrett,

For the 2019-20 school year, the legal general fund is \$1,301,522 and the legal local option budget (LOB) is \$462,382. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
June 16, 2020

USD 217 Rolla
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
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<td>Col 34</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>19.8</td>
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<td>1,301,522</td>
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<td>467,947</td>
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June 16, 2020

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

Dear Mr. Richardson,

For the 2019-20 school year, the legal general fund is $7,481,554 and the legal local option budget (LOB) is $1,158,512. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 218 Elkhart

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>1,158,512</td>
<td>1,236,727</td>
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</tbody>
</table>

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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
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.
June 16, 2020

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

Dear Mr. Walker,

For the 2019-20 school year, the legal general fund is $2,231,364 and the legal local option budget (LOB) is $708,410. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years' enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website:

https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

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<tr>
<th>Col 1</th>
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<td>Cost of Living WTD FTE</td>
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<td>708,410</td>
<td>712,786</td>
<td>708,410</td>
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**Column Notes**

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

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

Dear Mr. Wetig,

For the 2019-20 school year, the legal general fund is $2,056,530 and the legal local option budget (LOB) is $645,125. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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<td>645,125</td>
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**Column Notes**

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

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

Dear Mr. Whetzal,

For the 2019-20 school year, the legal general fund is $3,310,587 and the legal local option budget (LOB) is $1,015,369. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 223 Barnes
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>1,015,369</td>
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<td>1,015,369</td>
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</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Baker,

For the 2019-20 school year, the legal general fund is $2,815,086 and the legal local option budget (LOB) is $879,400. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

*Kansas leads the world in the success of each student.*
**USD 224 Clifton-Clyde**  
**2019-20 Legal Maximum General Fund Budget**  
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
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<td>150.7</td>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>879,400</td>
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</table>

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June 16, 2020

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

Dear Mr. Bollinger,

For the 2019-20 school year, the legal general fund is $1,473,414 and the legal local option budget (LOB) is $519,410. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure
USD 225 Fowler

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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<td>1,482,511</td>
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<td>520,163</td>
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Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 17 - Higher of USD level or School level high density at-risk.
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Harshberger,

For the 2019-20 school year, the legal general fund is $3,369,000 and the legal local option budget (LOB) is $1,180,528. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
<table>
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<tr>
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<td>Ancillary WTD FTE</td>
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<td>1,180,528</td>
<td>1,189,000</td>
<td>1,180,528</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Chaney,

For the 2019-20 school year, the legal general fund is $2,540,941 and the legal local option budget (LOB) is $816,132. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 227 Hodgeman County Schools  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>816,132</td>
<td>833,087</td>
<td>816,132</td>
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**Column Notes**

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

**FINAL AUDITED LEGAL MAX**
June 16, 2020

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

Dear Dr. White,

For the 2019-20 school year, the legal general fund is $147,093,708 and the legal local option budget (LOB) is $49,614,081. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Under KSA 72-5148 (b) (3), the portion of the school district's state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.
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If there are any discrepancies or questions regarding this letter, please contact School Finance as soon as possible.

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
### USD 229 Blue Valley

#### 2019-20 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Column Notes</th>
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<tbody>
<tr>
<td>Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).</td>
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<td>transportation adjustments.</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>33.00%</td>
<td>49,614,081</td>
<td>49,954,338</td>
<td>49,614,081</td>
</tr>
</tbody>
</table>
June 16, 2020

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

Dear Dr. Burke,

For the 2019-20 school year, the legal general fund is $27,877,981 and the legal local option budget (LOB) is $7,469,762. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

[Signature]

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

[Signature]

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 230 Spring Hill

#### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

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<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
<td>2,735.6</td>
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<td>Full-Time At-Risk (Free Lunch)</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<th>Col 38</th>
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<th>Col 45</th>
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<td>31,051,675</td>
<td>27,877,981</td>
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<td>22,635,641</td>
<td>33.00%</td>
<td>7,469,762</td>
<td>7,852,546</td>
<td>7,469,762</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At-Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Ms. Stranathan,

For the 2019-20 school year, the legal general fund is $39,698,208 and the legal local option budget (LOB) is $13,398,900. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
# 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tbody>
<tr>
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<td>5,882.1</td>
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<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>563.9</td>
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<tbody>
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<td>41,876,727</td>
<td>39,698,208</td>
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<td>39,698,208</td>
<td>40,602,726</td>
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<td>13,398,900</td>
<td>14,124,415</td>
<td>13,398,900</td>
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</tbody>
</table>

## Column Notes

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Harwood,

For the 2019-20 school year, the legal general fund is $44,643,931 and the legal local option budget (LOB) is $15,071,521. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure
## USD 232 De Soto
### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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</thead>
<tbody>
<tr>
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<td>7,262.7</td>
<td>7,262.7</td>
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<td>7,276.2</td>
<td>255.0</td>
<td>66.0</td>
<td>155.6</td>
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<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>296.7</td>
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<td>248.3</td>
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<td>10,054.6</td>
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<th>Col 42</th>
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</thead>
<tbody>
<tr>
<td>44,647,476</td>
<td>45,475,670</td>
<td>44,647,476</td>
<td>-3,545</td>
<td>44,643,931</td>
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<td>33.00%</td>
<td>15,071,521</td>
<td>15,339,896</td>
<td>15,071,521</td>
</tr>
</tbody>
</table>

**Column Notes**
- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Column 4 plus current Preschool-Aged At Risk.
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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Allison,

For the 2019-20 school year, the legal general fund is $218,927,690 and the legal local option budget (LOB) is $73,932,552. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 233 Olathe  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<th>Col 9</th>
<th>Col 11</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted FTE</td>
<td>Preschool-Aged at-Risk</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual</td>
<td>Career/Tech Ed</td>
</tr>
<tr>
<td>28,734.2</td>
<td>29,074.1</td>
<td>29,177.1</td>
<td>72.5</td>
<td>29,249.6</td>
<td>1,024.9</td>
<td>508.0</td>
<td>522.5</td>
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<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Cost of Living</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>(incl SPED)</td>
</tr>
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<td>2,760.3</td>
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<td>128.5</td>
<td>763.7</td>
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<td>49,352.5</td>
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<th>Col 45</th>
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<tbody>
<tr>
<td>Computed</td>
<td>Adopted</td>
<td>Legal Max</td>
<td>Prior Year</td>
<td>2019-20 Adj. Legal General Fund</td>
<td>2019-20 LOB Base Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>General Fund</td>
<td>Fund (before reductions)</td>
<td>Total Reductions</td>
<td>General Fund Budget</td>
<td>General Fund</td>
<td>Percent</td>
<td>Budget</td>
<td>Budget</td>
<td>Budget</td>
</tr>
<tr>
<td>218,927,690</td>
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<td>218,927,690</td>
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<td>218,927,690</td>
<td>224,038,036</td>
<td>33.00%</td>
<td>73,932,552</td>
<td>75,231,859</td>
<td>73,932,552</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Hessong,

For the 2019-20 school year, the legal general fund is $13,272,948 and the legal local option budget (LOB) is $4,070,333. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 234 Fort Scott
### 2019-20 Legal Maximum General Fund Budget
*(General Fund computed using $4,436 BASE)*

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<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</strong></td>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</strong></td>
<td><strong>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</strong></td>
<td>Adjusted Enrollment</td>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdc) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>1,832.5</td>
<td>1,844.0</td>
<td>1,863.0</td>
<td>1,863.0</td>
<td>23.0</td>
<td>1,886.0</td>
<td>66.1</td>
<td>1.9</td>
<td>41.6</td>
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<table>
<thead>
<tr>
<th>Col 14</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<th>Col 36</th>
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<tr>
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<td>4,070,333</td>
<td>4,101,105</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At-Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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.
June 16, 2020

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

Dear Mr. Howard,

For the 2019-20 school year, the legal general fund is $3,914,202 and the legal local option budget (LOB) is $1,222,364. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 235 Uniontown
### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<th>Col 26</th>
<th>Col 28</th>
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<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>3,977,318</td>
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<td>1,222,364</td>
<td>1,228,393</td>
<td>1,222,364</td>
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</table>

### Column Notes
- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
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- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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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.
June 16, 2020

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

Dear Mr. Lanning,

For the 2019-20 school year, the legal general fund is $3,755,074 and the legal local option budget (LOB) is $1,293,670. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 237 Smith Center

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
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</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
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<td>3,929,409</td>
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<td>3,755,074</td>
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<td>1,293,670</td>
<td>1,326,447</td>
<td>1,293,670</td>
</tr>
</tbody>
</table>

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Vignery,

For the 2019-20 school year, the legal general fund is $5,048,612 and the legal local option budget (LOB) is $1,705,556. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
## USD 239 North Ottawa County
### 2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>1,138.1</td>
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<td>5,048,612</td>
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<td>33.00%</td>
<td>1,705,556</td>
<td>1,737,383</td>
<td>1,705,556</td>
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</tbody>
</table>

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

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

Dear Mr. Van Ranken,

For the 2019-20 school year, the legal general fund is $5,002,506 and the legal local option budget (LOB) is $1,690,425. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 240 Twin Valley

**2019-20 Legal Maximum General Fund Budget**

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

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<td>KAMS FTE</td>
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<td>1,690,425</td>
<td>1,715,032</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Orton,

For the 2019-20 school year, the legal general fund is $1,880,139 and the legal local option budget (LOB) is $595,223. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 241 Wallace County Schools

#### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<th>Col 29</th>
<th>Col 34</th>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<tbody>
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<td>1,971,358</td>
<td>1,925,224</td>
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<td>30.00%</td>
<td>595,223</td>
<td>606,218</td>
<td>595,223</td>
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</tbody>
</table>

#### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At-Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
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Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
For the 2019-20 school year, the legal general fund is $1,108,371 and the legal local option budget (LOB) is $378,398. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Under KSA 72-5148 (b) (3), the portion of the school district’s state Foundation aid attributable to the transportation weighting shall not be in excess of 110% of the school district’s total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount in excess of the 110% cap. These expenditures are reflected on the “Overall Audit Summary” for the 2018-19 school year recently completed by KSDE.
In addition, school districts expending money in excess of the prior year legal maximum general fund budget are in violation of Kansas statute. After review of the local CPA audit for the prior year, the current year general fund budget will be reduced by any over expenditure.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
   President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 242 Weskan
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</td>
<td>Adjusted Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
<td></td>
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<td>103.5</td>
<td>104.0</td>
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<td>0.9</td>
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<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
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</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>7.7</td>
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<td>23.4</td>
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<tbody>
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<td>1,118,759</td>
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<td>33.00%</td>
<td>378,398</td>
<td>390,651</td>
<td>378,398</td>
</tr>
</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Reese,

For the 2019-20 school year, the legal general fund is $3,798,547 and the legal local option budget (LOB) is $1,165,837. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 243 Lebo-Waverly

### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<tr>
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</tr>
<tr>
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<td>3,798,547</td>
<td>3,886,122</td>
<td>30.00%</td>
<td>1,165,837</td>
<td>1,229,012</td>
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</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Marshall,

For the 2019-20 school year, the legal general fund is $7,186,320 and the legal local option budget (LOB) is $2,203,525. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc:  District Clerk  
     President of Board

Enclosure
### USD 244 Burlington

#### 2019-20 Legal Maximum General Fund Budget

*General Fund computed using $4,436 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<th>Col 9</th>
<th>Col 11</th>
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<td>815.0</td>
<td>846.0</td>
<td>6.0</td>
<td>852.0</td>
<td>252.7</td>
<td>0.9</td>
<td>26.2</td>
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<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
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<th>Col 24</th>
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</thead>
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<td>At-Risk (Free Lunch) WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
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<td>1,620.0</td>
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<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
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<th>Col 45</th>
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<td>30.00%</td>
<td>2,203,525</td>
<td>2,267,153</td>
<td>2,203,525</td>
</tr>
</tbody>
</table>

**Column Notes**

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June 16, 2020

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

Dear Mr. Mildward,

For the 2019-20 school year, the legal general fund is $2,119,077 and the legal local option budget (LOB) is $668,986. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 245 LeRoy-Gridley

#### 2019-20 Legal Maximum General Fund Budget

*General Fund computed using $4,436 BASE*

<table>
<thead>
<tr>
<th>Col 1</th>
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<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>2019-20 Adj. Legal General Fund Budget</td>
<td>2019-20 LOB Authorized Percent</td>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
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<td>30.00%</td>
<td>673,225</td>
<td>668,986</td>
<td>668,986</td>
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### Column Notes

- **Col 4**: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- **Col 7**: Column 4 plus current Preschool-Aged At Risk.
- **Col 9**: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- **Col 11**: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- **Col 14**: Free Meals times Free Lunch Factor (0.484).
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- **Col 45**: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Gorman,

For the 2019-20 school year, the legal general fund is $4,345,439 and the legal local option budget (LOB) is $1,321,488. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
### Final Audited Legal Max

**USD 246 Northeast**

**2019-20 Legal Maximum General Fund Budget**

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>1,321,488</td>
<td>1,321,488</td>
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</table>

**Column Notes**

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

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

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

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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.
June 16, 2020

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

Dear Dr. Miner,

For the 2019-20 school year, the legal general fund is $4,698,767 and the legal local option budget (LOB) is $1,487,818. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 247 Cherokee

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>1,487,818</td>
<td>1,509,012</td>
<td>1,487,818</td>
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</tbody>
</table>

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Bauer,

For the 2019-20 school year, the legal general fund is $7,883,415 and the legal local option budget (LOB) is $2,420,974. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### Final Audited Legal Max

**USD 248 Girard**  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>2,420,974</td>
<td>2,486,694</td>
<td>2,420,974</td>
</tr>
</tbody>
</table>

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June 16, 2020

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

Dear Mr. Simoncic,

For the 2019-20 school year, the legal general fund is $7,137,176 and the legal local option budget (LOB) is $2,187,833. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 249 Frontenac Public Schools

#### 2019-20 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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<td>2,187,833</td>
<td>2,213,193</td>
<td>2,187,833</td>
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</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
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 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
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Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Proffitt,

For the 2019-20 school year, the legal general fund is $22,078,773 and the legal local option budget (LOB) is $6,707,655. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 250 Pittsburg
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<tr>
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<th>Col 5</th>
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<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<tr>
<td>22,078,773</td>
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<td>22,078,773</td>
<td>22,358,849</td>
<td>30.00%</td>
<td>6,707,655</td>
<td>6,783,167</td>
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</tbody>
</table>

**Column Notes**
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June 16, 2020

Mike Mathes, Superintendent
USD 251 North Lyon County
Box 527
Americus, KS 66835-0527

Dear Mr. Mathes,

For the 2019-20 school year, the legal general fund is $3,462,742 and the legal local option budget (LOB) is $1,169,853. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 251 North Lyon County
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
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<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>1,169,853</td>
<td>1,183,895</td>
<td>1,169,853</td>
</tr>
</tbody>
</table>

**Column Notes**

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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Dr. Argabright,

For the 2019-20 school year, the legal general fund is $4,261,070 and the legal local option budget (LOB) is $1,317,739. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 252 Southern Lyon County

#### 2019-20 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 9</th>
<th>Col 11</th>
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<td>16.5</td>
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<tr>
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<th>Col 19</th>
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<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk</td>
<td>High Density</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>KAMS FTE</td>
<td>Total WTD FTE</td>
</tr>
<tr>
<td>(Free Lunch)</td>
<td>At-Risk WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
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<td>135.0</td>
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<td>967.3</td>
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<th>Col 42</th>
<th>Col 43</th>
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<th>Col 45</th>
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<tbody>
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<td>1,317,739</td>
<td>1,326,389</td>
<td>1,317,739</td>
</tr>
</tbody>
</table>

**Column Notes**

- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Case,

For the 2019-20 school year, the legal general fund is $32,016,830 and the legal local option budget (LOB) is $9,834,431. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:  District Clerk  
     President of Board

Enclosure

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USD 253 Emporia
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
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<td>4,428.8</td>
<td>4,414.7</td>
<td>4,428.8</td>
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<td>4,488.3</td>
<td>157.3</td>
<td>233.3</td>
<td>86.0</td>
</tr>
</tbody>
</table>

**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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**Column Notes**

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Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
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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.
June 16, 2020

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

Dear Mr. Buck,

For the 2019-20 school year, the legal general fund is $4,256,342 and the legal local option budget (LOB) is $1,308,351. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
# USD 254 Barber County North
## 2019-20 Legal Maximum General Fund Budget
*(General Fund computed using $4,436 BASE)*

<table>
<thead>
<tr>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</th>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</th>
<th>Adjusted Enrollment</th>
<th>Preschool-Aged At-Risk (9/20 plus 2/20)</th>
<th>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</th>
<th>Low &amp; High Enrollment WTD FTE</th>
<th>Bilingual (max Hrs or Hct) WTD FTE</th>
<th>Career/Tech Ed WTD FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Col 1</strong></td>
<td><strong>Col 2</strong></td>
<td><strong>Col 3</strong></td>
<td><strong>Col 4</strong></td>
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<td><strong>Col 9</strong></td>
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<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</th>
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<tbody>
<tr>
<td><strong>Col 14</strong></td>
<td><strong>Col 17</strong></td>
<td><strong>Col 19</strong></td>
<td><strong>Col 23</strong></td>
<td><strong>Col 24</strong></td>
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<td>82.3</td>
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<table>
<thead>
<tr>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</th>
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<td><strong>Col 36</strong></td>
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<td><strong>Col 38</strong></td>
<td><strong>Col 40</strong></td>
<td><strong>Col 41</strong></td>
<td><strong>Col 42</strong></td>
<td><strong>Col 43</strong></td>
</tr>
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<td>4,256,342</td>
<td>4,301,146</td>
<td>4,256,342</td>
<td>0</td>
<td>4,256,342</td>
<td>4,361,170</td>
<td>30.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</th>
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</thead>
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<td><strong>Col 42</strong></td>
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<td><strong>Col 45</strong></td>
</tr>
<tr>
<td>4,256,342</td>
<td>4,301,146</td>
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<td>0</td>
<td>4,256,342</td>
<td>4,361,170</td>
<td>30.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td><strong>Col 46</strong></td>
<td><strong>Col 47</strong></td>
<td><strong>Col 48</strong></td>
<td><strong>Col 49</strong></td>
<td><strong>Col 50</strong></td>
<td><strong>Col 51</strong></td>
<td><strong>Col 52</strong></td>
<td><strong>Col 53</strong></td>
<td><strong>Col 54</strong></td>
<td><strong>Col 55</strong></td>
</tr>
<tr>
<td>4,256,342</td>
<td>4,301,146</td>
<td>4,256,342</td>
<td>0</td>
<td>4,256,342</td>
<td>4,361,170</td>
<td>30.00%</td>
<td>1,308,351</td>
<td>1,320,219</td>
<td>1,308,351</td>
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</tbody>
</table>

### Column Notes
- Col 4: Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7: Higher of Preschool-Aged At Risk.
- Col 9: Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11: Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Dr. Miller,

For the 2019-20 school year, the legal general fund is $2,396,394 and the legal local option budget (LOB) is $736,043. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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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,

[Signature]

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

[Signature]

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 255 South Barber
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/19</td>
<td>Adjusted Enrollment Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
<td></td>
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<tr>
<td>245.5</td>
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<td>241.5</td>
<td>241.5</td>
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<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
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<td>540.1</td>
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<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>2,396,394</td>
<td>2,474,401</td>
<td>2,396,394</td>
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<td>2,396,394</td>
<td>2,453,476</td>
<td>30.00%</td>
<td>736,043</td>
<td>759,968</td>
</tr>
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</table>

Column Notes
Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
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Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. McWhirter,

For the 2019-20 school year, the legal general fund is $2,686,885 and the legal local option budget (LOB) is $839,615. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc:  District Clerk
     President of Board

Enclosure
## USD 256 Marmaton Valley
### 2019-20 Legal Maximum General Fund Budget
*(General Fund computed using $4,436 BASE)*

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
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<th>Col 9</th>
<th>Col 11</th>
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<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual (max</td>
<td>Career/Tech Ed</td>
</tr>
<tr>
<td>9/20/16 &amp; 2/20/17</td>
<td>9/20/18 &amp; 2/20/19</td>
<td>9/20/18 &amp; 2/20/19</td>
<td>5.0</td>
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<td>152.7</td>
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<td>7.7</td>
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<th>Col 23</th>
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<th>Col 34</th>
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<td>High Density At-Risk WTD FTE</td>
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<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<tr>
<td>52.8</td>
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<td>0.0</td>
<td>32.1</td>
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<td>88.8</td>
<td>0.0</td>
<td>605.7</td>
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<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
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<td>2,802,221</td>
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<td>30.00%</td>
<td>839,615</td>
<td>859,866</td>
<td>839,615</td>
</tr>
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</table>

**Column Notes**
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Fager,

For the 2019-20 school year, the legal general fund is $9,633,415 and the legal local option budget (LOB) is $3,263,947. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 257 Iola
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
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<td>1,209.0</td>
<td>6.0</td>
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<td>27.0</td>
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</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
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<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>3,263,947</td>
<td>3,384,880</td>
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</table>

**Column Notes**

- Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
- Col 7 - Column 4 plus current Preschool-Aged At Risk.
- Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
- Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
- Col 14 - Free Meals times Free Lunch Factor (0.484).
- Col 17 - Higher of USD level or School level high density at-risk.
- Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
- Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
- Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
- Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
- Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Ms. Lewis,

For the 2019-20 school year, the legal general fund is $6,205,431 and the legal local option budget (LOB) is $1,737,766. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 258 Humboldt

#### 2019-20 Legal Maximum General Fund Budget

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
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</table>

### Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Dr. Thompson,

For the 2019-20 school year, the legal general fund is $378,280,640 and the legal local option budget (LOB) is $116,692,449. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

Enclosed is a printout showing data used to compute the general fund and LOB: a) preceding years’ enrollment; b) current year total WTD FTE and c) virtual state aid. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the “FY 2020 Legal Max Final” from the school finance website:

https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 259 Wichita
#### 2019-20 Legal Maximum General Fund Budget
*(General Fund computed using $4,436 BASE)*

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>Total</td>
<td>Virtual</td>
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- Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mrs. Bohaty,

For the 2019-20 school year, the legal general fund is $45,243,088 and the legal local option budget (LOB) is $13,888,727. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 260 Derby
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
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<td>133.9</td>
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<td>At-Risk (Free Lunch)</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<tr>
<td>1,113.7</td>
<td>46.1</td>
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<td>225.8</td>
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<td>1,401.3</td>
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<td>10,195.5</td>
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<th>Col 42</th>
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<td>30.00%</td>
<td>13,888,727</td>
<td>14,519,374</td>
<td>13,888,727</td>
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</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
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Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Dr. Burke,

For the 2019-20 school year, the legal general fund is $39,404,101 and the legal local option budget (LOB) is $13,307,384. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
USD 261 Haysville
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
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<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Adjusted Enrollment Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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| Col 45 | | | | | | | | |
|-------| | | | | | | | |
| Legal Max LOB Budget | | | | | | | | |
| 13,307,384 | | | | | | | | |

Column Notes

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
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Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
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Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
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Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Dr. Gibson,

For the 2019-20 school year, the legal general fund is $19,919,006 and the legal local option budget (LOB) is $6,375,000. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
### USD 262 Valley Center Pub Sch

**2019-20 Legal Maximum General Fund Budget**

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

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>6,642,655</td>
<td>6,375,000</td>
<td>6,375,000</td>
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</tbody>
</table>

### Column Notes

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

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

Dear Dr. Ensley,

For the 2019-20 school year, the legal general fund is $11,643,613 and the legal local option budget (LOB) is $3,931,647. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

*Kansas leads the world in the success of each student.*
## USD 263 Mulvane

### 2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
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<tr>
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<th>Col 7</th>
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<th>Col 9</th>
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</thead>
<tbody>
<tr>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll (excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>Adjusted Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Low &amp; High Enrollment WTD FTE</td>
<td>Bilingual (max Hrs or Hdct) WTD FTE</td>
<td>Career/Tech Ed WTD FTE</td>
<td>Free Meals times Free Lunch Factor (0.484)</td>
<td>( \frac{\text{Adjusted Enrollment} + \text{Preschool-Aged At-Risk (9/20 plus 2/20)}}{2} \times 0.484 )</td>
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<td>1,736.8</td>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
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<td>KAMS FTE</td>
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<td>2,624.8</td>
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<td>3,931,647</td>
<td>4,050,407</td>
<td>3,931,647</td>
</tr>
</tbody>
</table>

**Column Notes**

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

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

Dear Mr. Becker,

For the 2019-20 school year, the legal general fund is $8,022,559 and the legal local option budget (LOB) is $2,471,036. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
### USD 264 Clearwater

#### 2019-20 Legal Maximum General Fund Budget

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

<table>
<thead>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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<td>2,534,656</td>
<td>2,471,036</td>
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</table>

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June 16, 2020

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

Dear Dr. Henry,

For the 2019-20 school year, the legal general fund is $37,411,176 and the legal local option budget (LOB) is $12,604,230. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

Sincerely,

[Signature]

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

[Signature]

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
## USD 265 Goddard

### 2019-20 Legal Maximum General Fund Budget

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

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<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
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<td>2.0</td>
<td>8,416.4</td>
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<th>Col 36</th>
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<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
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<tbody>
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<td>12,604,230</td>
<td>12,817,694</td>
<td>12,604,230</td>
</tr>
</tbody>
</table>

### Column Notes

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June 16, 2020

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

Dear Dr. Higgins,

For the 2019-20 school year, the legal general fund is $47,891,880 and the legal local option budget (LOB) is $15,412,137. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

Enclosure
USD 266 Maize

2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
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<th>Col 4</th>
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<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
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**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.
Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).
Col 14 - Free Meals times Free Lunch Factor (0.484).
Col 17 - Higher of USD level or School level high density at-risk.
Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)
Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.
Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39.
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Mindy Bruce, Superintendent
USD 267 Renwick
600 W Rush
Andale, KS 67001-0068

Dear Ms. Bruce,

For the 2019-20 school year, the legal general fund is $11,383,524 and the legal local option budget (LOB) is $3,867,122. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure

Kansas leads the world in the success of each student.
USD 267 Renwick
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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<thead>
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<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
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**Column Notes**

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