June 16, 2020

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

Dear Mr. Grover,

For the 2019-20 school year, the legal general fund is $5,940,691 and the legal local option budget (LOB) is $2,007,202. 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
June 16, 2020

USD 268 Cheney
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>770.9</td>
<td>775.2</td>
<td>749.7</td>
<td>775.2</td>
<td>10.5</td>
<td>785.7</td>
<td>250.8</td>
<td>0.0</td>
<td>18.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>64.9</td>
<td>0.0</td>
<td>0.0</td>
<td>40.8</td>
<td>0.0</td>
<td>0.0</td>
<td>178.8</td>
<td>0.0</td>
<td>1,339.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,940,691</td>
<td>6,262,301</td>
<td>5,940,691</td>
<td>0</td>
<td>5,940,691</td>
<td>6,082,430</td>
<td>33.00%</td>
<td>2,007,202</td>
<td>2,114,606</td>
<td>2,007,202</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

Larry Lysell, Superintendent
USD 269 Palco
PO Box 38
Damar, KS 67632

Dear Mr. Lysell,

For the 2019-20 school year, the legal general fund is $1,140,094 and the legal local option budget (LOB) is $424,712. 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 269 Palco**  
2019-20 Legal Maximum General Fund Budget  
(General Fund computed using $4,436 BASE)

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

<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>90.0</td>
<td>96.1</td>
<td>88.5</td>
<td>96.1</td>
<td>2.0</td>
<td>98.1</td>
<td>99.5</td>
<td>0.0</td>
<td>0.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>12.6</td>
<td>0.0</td>
<td>0.0</td>
<td>23.6</td>
<td>0.0</td>
<td>0.0</td>
<td>24.1</td>
<td>0.0</td>
<td>258.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,146,706</td>
<td>1,179,532</td>
<td>1,146,706</td>
<td>-6,612</td>
<td>1,140,094</td>
<td>1,287,005</td>
<td>33.00%</td>
<td>424,712</td>
<td>432,533</td>
<td>424,712</td>
</tr>
</tbody>
</table>
June 16, 2020

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

Dear Mrs. Gehring,

For the 2019-20 school year, the legal general fund is $3,141,575 and the legal local option budget (LOB) is $974,430. 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>
<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>335.0</td>
<td>361.0</td>
<td>339.0</td>
<td>361.0</td>
<td>0.0</td>
<td>361.0</td>
<td>167.3</td>
<td>0.0</td>
<td>16.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>56.1</td>
<td>0.4</td>
<td>0.0</td>
<td>15.2</td>
<td>0.0</td>
<td>0.0</td>
<td>92.1</td>
<td>0.0</td>
<td>708.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,141,575</td>
<td>3,173,958</td>
<td>3,141,575</td>
<td>0</td>
<td>3,141,575</td>
<td>3,252,684</td>
<td>30.00%</td>
<td>975,805</td>
<td>974,430</td>
<td>974,430</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

Roger Lowry, Superintendent  
USD 271 Stockton  
421 Main Street  
Stockton, KS 67669-1639

Dear Mr. Lowry,

For the 2019-20 school year, the legal general fund is $3,047,636 and the legal local option budget (LOB) is $939,260. 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 271 Stockton

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</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>(excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Enrollment</td>
<td>At-Risk (9/20 plus 2/20)</td>
<td>Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Enrolment</td>
<td>Hrs or Hdcnt</td>
<td>Ed</td>
</tr>
<tr>
<td>331.5</td>
<td>332.0</td>
<td>335.0</td>
<td>2.5</td>
<td>337.5</td>
<td>159.1</td>
<td>0.2</td>
<td>8.6</td>
<td></td>
</tr>
</tbody>
</table>

Col 14 - Col 17 | Col 18 | Col 20 | Col 21 | Col 22 | Col 24 | Col 25 | Col 26 | Col 27 | Col 28 | Col 29 | Col 30 | Col 31 | Col 32 | Col 33 | Col 34 | Col 35 | Col 36 | Col 37 | Col 38 | Col 39 | Col 40 | Col 41 | Col 42 | Col 43 | Col 44 | Col 45

| Col 14 | Col 17 | Col 18 | Col 20 | Col 21 | Col 22 | Col 23 | Col 24 | Col 25 | Col 26 | Col 27 | Col 28 | Col 29 | Col 30 | Col 31 | Col 32 | Col 33 | Col 34 | Col 35 | Col 36 | Col 37 | Col 38 | Col 39 | Col 40 | Col 41 | Col 42 | Col 43 | Col 44 | Col 45
| At-Risk (Free Lunch) | High Density At-Risk | School Facilities | Transportation | Ancillary | Cost of Living | Special Education | KAMS FTE | Total WTD FTE (incl SPED) | Virtual State Aid |
| WTD FTE | WTD FTE | WTD FTE | WTD FTE | WTD FTE | WTD FTE | WTD FTE | WTD FTE | WTD FTE | WTD FTE |
| 63.4 | 4.8 | 0.0 | 24.7 | 0.0 | 0.0 | 91.0 | 0.0 | 689.3 | 0 |

Col 36 - Col 37 | Col 38 | Col 39 | Col 40 | Col 41 | Col 42 | Col 43 | Col 44 | Col 45

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,057,735</td>
<td>3,158,876</td>
<td>3,057,735</td>
<td>-10,099</td>
<td>3,047,636</td>
<td>3,130,865</td>
<td>30.00%</td>
<td>939,260</td>
<td>968,395</td>
<td>939,260</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

Jesse Janssen, Superintendent
USD 272 Waconda
Box 326
Cawker City, KS 67430-0326

Dear Mr. Janssen,

For the 2019-20 school year, the legal general fund is $2,725,359 and the legal local option budget (LOB) is $850,358. 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 272 Waconda

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></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>306.0</td>
<td>281.5</td>
<td>279.0</td>
<td>281.5</td>
<td>8.0</td>
<td>289.5</td>
<td>148.2</td>
<td>0.0</td>
<td>5.8</td>
</tr>
</tbody>
</table>

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

| 46.0 | 1.7 | 0.0 | 41.0 | 0.0 | 0.0 | 92.1 | 2.0 | 626.3 | 0 |

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
</table>

| 2,778,267 | 2,824,401 | 2,778,267 | -52,908 | 2,725,359 | 2,834,525 | 30.00% | 850,358 | 865,484 | 850,358 |

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

Dear Mr. Travis,

For the 2019-20 school year, the legal general fund is $6,486,756 and the legal local option budget (LOB) is $1,993,376. 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

*Kansas leads the world in the success of each student.*
### 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>762.2</td>
<td>742.2</td>
<td>765.1</td>
<td>765.1</td>
<td>20.5</td>
<td>785.6</td>
<td>250.8</td>
<td>2.6</td>
<td>17.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>115.7</td>
<td>0.0</td>
<td>0.0</td>
<td>45.9</td>
<td>0.0</td>
<td>0.0</td>
<td>246.2</td>
<td>0.0</td>
<td>1,464.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,496,078</td>
<td>6,668,639</td>
<td>6,496,078</td>
<td>-9,322</td>
<td>6,486,756</td>
<td>6,644,587</td>
<td>30.00%</td>
<td>1,993,376</td>
<td>2,045,331</td>
<td>1,993,376</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

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

Dear Mr. Bockwinkel,

For the 2019-20 school year, the legal general fund is $3,503,464 and the legal local option budget (LOB) is $1,218,640. 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.
## 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>402.1</td>
<td>392.3</td>
<td>407.3</td>
<td>407.3</td>
<td>0.0</td>
<td>407.3</td>
<td>182.4</td>
<td>0.4</td>
<td>11.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>68.2</td>
<td>1.6</td>
<td>0.0</td>
<td>26.9</td>
<td>0.0</td>
<td>0.0</td>
<td>91.9</td>
<td>1.0</td>
<td>791.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,511,538</td>
<td>3,632,197</td>
<td>3,511,538</td>
<td>-8,074</td>
<td>3,503,464</td>
<td>3,692,849</td>
<td>33.00%</td>
<td>1,218,640</td>
<td>1,234,283</td>
<td>1,218,640</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

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

Dear Mr. Bergsten,

For the 2019-20 school year, the legal general fund is $829,598 and the legal local option budget (LOB) is $282,252. 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 275 Triplains**

**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>64.5</td>
<td>62.5</td>
<td>68.5</td>
<td>68.5</td>
<td>0.0</td>
<td>68.5</td>
<td>69.5</td>
<td>0.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 30</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>8.7</td>
<td>0.0</td>
<td>0.0</td>
<td>14.2</td>
<td>0.0</td>
<td>0.0</td>
<td>26.3</td>
<td>0.0</td>
<td>187.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>830,419</td>
<td>868,569</td>
<td>830,419</td>
<td>-821</td>
<td>829,598</td>
<td>855,308</td>
<td>33.00%</td>
<td>282,252</td>
<td>292,233</td>
<td>282,252</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

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

Dear Mr. Hickel,

For the 2019-20 school year, the legal general fund is $3,411,728 and the legal local option budget (LOB) is $1,093,697. 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 281 Graham 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>362.0</td>
<td>378.5</td>
<td>385.5</td>
<td>385.5</td>
<td>6.0</td>
<td>391.5</td>
<td>177.4</td>
<td>0.0</td>
<td>10.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>76.5</td>
<td>6.7</td>
<td>0.0</td>
<td>37.6</td>
<td>0.0</td>
<td>0.0</td>
<td>68.6</td>
<td>0.0</td>
<td>769.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,411,728</td>
<td>3,477,380</td>
<td>3,411,728</td>
<td>0</td>
<td>3,411,728</td>
<td>3,645,658</td>
<td>30.00%</td>
<td>1,093,697</td>
<td>1,104,363</td>
<td>1,093,697</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

Martin Burke, Superintendent
USD 282 West Elk
PO Box 607
Howard, KS 67349-0607

Dear Mr. Burke,

For the 2019-20 school year, the legal general fund is $3,861,094 and the legal local option budget (LOB) is $1,183,659. 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.
## 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>338.0</td>
<td>350.5</td>
<td>356.0</td>
<td>356.0</td>
<td>2.5</td>
<td>358.5</td>
<td>166.5</td>
<td>0.4</td>
<td>11.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>85.2</td>
<td>12.2</td>
<td>0.0</td>
<td>57.0</td>
<td>0.0</td>
<td>0.0</td>
<td>179.6</td>
<td>0.0</td>
<td>870.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,861,094</td>
<td>3,931,183</td>
<td>3,861,094</td>
<td>0</td>
<td>3,861,094</td>
<td>3,945,531</td>
<td>30.00%</td>
<td>1,183,659</td>
<td>1,205,131</td>
<td>1,183,659</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

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

Dear Mr. Crawford,

For the 2019-20 school year, the legal general fund is $1,434,159 and the legal local option budget (LOB) is $449,190. 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>
<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>109.5</td>
<td>101.0</td>
<td>89.0</td>
<td>101.0</td>
<td>0.5</td>
<td>101.5</td>
<td>102.6</td>
<td>0.0</td>
<td>4.9</td>
</tr>
<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>
<td><strong>Col 26</strong></td>
<td><strong>Col 28</strong></td>
<td><strong>Col 29</strong></td>
<td><strong>Col 34</strong></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>Virtual State Aid</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>32.9</td>
<td>7.2</td>
<td>0.0</td>
<td>13.6</td>
<td>0.0</td>
<td>0.0</td>
<td>60.6</td>
<td>0.0</td>
<td>323.3</td>
</tr>
<tr>
<td><strong>Col 36</strong></td>
<td><strong>Col 37</strong></td>
<td><strong>Col 38</strong></td>
<td><strong>Col 39</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>
<td><strong>Col 44</strong></td>
</tr>
<tr>
<td>1,434,159</td>
<td>1,474,083</td>
<td>1,434,159</td>
<td>0</td>
<td>1,434,159</td>
<td>1,497,299</td>
<td>30.00%</td>
<td>449,190</td>
<td>458,488</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

Glenna Grinstead, Superintendent
USD 284 Chase County
PO Box 569
Cottonwood Falls, KS 66845-0569

Dear Ms. Grinstead,

For the 2019-20 school year, the legal general fund is $3,104,756 and the legal local option budget (LOB) is $980,842. 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 284 Chase 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>346.0</td>
<td>320.0</td>
<td>346.7</td>
<td>346.7</td>
<td>0.0</td>
<td>346.7</td>
<td>162.4</td>
<td>0.0</td>
<td>6.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>43.6</td>
<td>0.0</td>
<td>0.0</td>
<td>60.5</td>
<td>0.0</td>
<td>0.0</td>
<td>79.8</td>
<td>0.0</td>
<td>699.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,104,756</td>
<td>3,116,734</td>
<td>3,104,756</td>
<td>0</td>
<td>3,104,756</td>
<td>3,269,473</td>
<td>30.00%</td>
<td>980,842</td>
<td>984,397</td>
<td>980,842</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

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

Dear Mr. Rhodd,

For the 2019-20 school year, the legal general fund is $1,585,113 and the legal local option budget (LOB) is $425,000. 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

*Kansas leads the world in the success of each student.*
USD 285 Cedar Vale
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>182.5</td>
<td>149.0</td>
<td>134.0</td>
<td>149.0</td>
<td>0.0</td>
<td>149.0</td>
<td>131.8</td>
<td>0.0</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>At-Risk WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>26.1</td>
<td>3.6</td>
<td>0.0</td>
<td>11.6</td>
<td>0.0</td>
<td>0.0</td>
<td>36.1</td>
<td>0.0</td>
<td>358.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,588,975</td>
<td>1,651,079</td>
<td>1,588,975</td>
<td>-3,862</td>
<td>1,585,113</td>
<td>1,628,388</td>
<td>30.00%</td>
<td>488,516</td>
<td>425,000</td>
<td>425,000</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

Nathan Hinrichs, Superintendent
USD 286 Chautauqua Co Community
416 E Elm St. Suite B
Sedan, KS 67361-1499

Dear Mr. Hinrichs,

For the 2019-20 school year, the legal general fund is $3,614,992 and the legal local option budget (LOB) is $1,097,119. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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
USD 286 Chautauqua Co Community  
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>358.7</td>
<td>352.0</td>
<td>355.7</td>
<td>355.7</td>
<td>3.0</td>
<td>358.7</td>
<td>166.5</td>
<td>0.9</td>
<td>7.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>92.9</td>
<td>20.2</td>
<td>0.0</td>
<td>38.6</td>
<td>0.0</td>
<td>0.0</td>
<td>129.4</td>
<td>0.0</td>
<td>814.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,614,992</td>
<td>3,635,841</td>
<td>3,614,992</td>
<td>0</td>
<td>3,614,992</td>
<td>3,696,728</td>
<td>30.00%</td>
<td>1,109,018</td>
<td>1,097,119</td>
<td>1,097,119</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of 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

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

Dear Mr. Turner,

For the 2019-20 school year, the legal general fund is $5,608,435 and the legal local option budget (LOB) is $1,734,171. 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 287 West Franklin

#### 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>588.5</td>
<td>597.6</td>
<td>609.5</td>
<td>609.5</td>
<td>3.5</td>
<td>613.0</td>
<td>231.6</td>
<td>0.0</td>
<td>19.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>113.3</td>
<td>6.6</td>
<td>0.0</td>
<td>80.9</td>
<td>0.0</td>
<td>0.0</td>
<td>199.7</td>
<td>0.0</td>
<td>1,264.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,608,435</td>
<td>5,771,680</td>
<td>5,608,435</td>
<td>0</td>
<td>5,608,435</td>
<td>5,780,571</td>
<td>30.00%</td>
<td>1,734,171</td>
<td>1,771,433</td>
<td>1,734,171</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

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

Dear Mr. Spencer,

For the 2019-20 school year, the legal general fund is $4,804,587 and the legal local option budget (LOB) is $1,471,391. 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,

[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 288 Central Heights

#### 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>538.6</td>
<td>531.9</td>
<td>499.6</td>
<td>531.9</td>
<td>6.0</td>
<td>537.9</td>
<td>217.0</td>
<td>0.4</td>
<td>15.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>92.0</td>
<td>3.8</td>
<td>0.0</td>
<td>80.8</td>
<td>0.0</td>
<td>0.0</td>
<td>132.5</td>
<td>0.0</td>
<td>1,079.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,805,296</td>
<td>5,031,558</td>
<td>4,805,296</td>
<td>-709</td>
<td>4,804,587</td>
<td>4,904,637</td>
<td>30.00%</td>
<td>1,471,391</td>
<td>1,533,006</td>
<td>1,471,391</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

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

Dear Mr. Bradbury,

For the 2019-20 school year, the legal general fund is $6,128,078 and the legal local option budget (LOB) is $1,884,700. 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 289 Wellsville

**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>775.5</td>
<td>776.0</td>
<td>780.5</td>
<td>780.5</td>
<td>7.5</td>
<td>788.0</td>
<td>250.9</td>
<td>0.0</td>
<td>23.9</td>
</tr>
</tbody>
</table>

**Col 14**

<table>
<thead>
<tr>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
</tr>
<tr>
<td>71.6</td>
<td>0.0</td>
<td>0.0</td>
<td>52.0</td>
<td>0.0</td>
<td>0.0</td>
<td>197.2</td>
<td>1.0</td>
</tr>
</tbody>
</table>

**Col 36**

<table>
<thead>
<tr>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,147,086</td>
<td>6,385,863</td>
<td>6,147,086</td>
<td>-19,008</td>
<td>6,128,078</td>
<td>6,282,332</td>
<td>30.00%</td>
<td>1,884,700</td>
<td>1,955,969</td>
</tr>
</tbody>
</table>

**Col 45 - Legal LOB Budget**

Lesser of Column 43 or Column 44.

### 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

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

Dear Dr. Cobbs,

For the 2019-20 school year, the legal general fund is $16,648,339 and the legal local option budget (LOB) is $5,110,838. 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 290 Ottawa
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>2,396.9</td>
<td>2,342.0</td>
<td>2,334.5</td>
<td>2,342.0</td>
<td>10.0</td>
<td>2,352.0</td>
<td>82.4</td>
<td>5.4</td>
<td>62.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>471.4</td>
<td>48.6</td>
<td>13.2</td>
<td>91.8</td>
<td>0.0</td>
<td>0.0</td>
<td>627.0</td>
<td>0.0</td>
<td>3,754.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>16,720,708</td>
<td>17,364,527</td>
<td>16,720,708</td>
<td>-72,369</td>
<td>16,648,339</td>
<td>17,036,127</td>
<td>30.00%</td>
<td>5,110,838</td>
<td>5,303,527</td>
<td>5,110,838</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

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

Dear Mr. Kraus,

For the 2019-20 school year, the legal general fund is $918,252 and the legal local option budget (LOB) is $230,000. 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 291 Grinnell 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>
<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>79.0</td>
<td>69.0</td>
<td>73.9</td>
<td>73.9</td>
<td>0.0</td>
<td>73.9</td>
<td>75.0</td>
<td>0.0</td>
<td>1.0</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>12.6</td>
<td>1.9</td>
<td>0.0</td>
<td>13.3</td>
<td>0.0</td>
<td>0.0</td>
<td>29.3</td>
<td>0.0</td>
<td>207.0</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>918,252</td>
<td>942,206</td>
<td>918,252</td>
<td>0</td>
<td>918,252</td>
<td>939,805</td>
<td>28.00%</td>
<td>263,145</td>
<td>230,000</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

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

Dear Mr. Kraus,

For the 2019-20 school year, the legal general fund is $1,327,325 and the legal local option budget (LOB) is $420,780. 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 292 Wheatland

### 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; 2/20/18</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>[112.0 \quad 111.5 \quad 103.5 \quad 111.5 \quad 0.0 \quad 111.5 \quad 109.7 \quad 0.0 \quad 1.5]</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>21.8</td>
<td>0.9</td>
<td>0.0</td>
<td>26.0</td>
<td>0.0</td>
<td>0.0</td>
<td>30.8</td>
<td>0.0</td>
<td>302.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,340,559</td>
<td>1,357,860</td>
<td>1,340,559</td>
<td>-13,234</td>
<td>1,327,325</td>
<td>1,434,506</td>
<td>30.00%</td>
<td>430,352</td>
<td>420,780</td>
<td>420,780</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

Kurt Brown, Superintendent
USD 293 Quinter Public Schools
PO Box 540
Quinter, KS 67752

Dear Mr. Brown,

For the 2019-20 school year, the legal general fund is $2,638,976 and the legal local option budget (LOB) is $891,332. 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 293 Quinter Public Schools**  
**2019-20 Legal Maximum General Fund Budget**  
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>295.5</td>
<td>283.0</td>
<td>300.0</td>
<td>3.0</td>
<td>303.0</td>
<td>146.4</td>
<td>1.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>28.6</td>
<td>0.0</td>
<td>0.0</td>
<td>26.2</td>
<td>0.0</td>
<td>0.0</td>
<td>85.0</td>
<td>0.0</td>
<td>594.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,638,976</td>
<td>2,736,568</td>
<td>2,638,976</td>
<td>0</td>
<td>2,638,976</td>
<td>2,701,007</td>
<td>33.00%</td>
<td>891,332</td>
<td>924,105</td>
<td>891,332</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

Sandra Short, Superintendent
USD 294 Oberlin
131 E Commercial
Oberlin, KS 67749

Dear Ms. Short,

For the 2019-20 school year, the legal general fund is $3,047,532 and the legal local option budget (LOB) is $936,596. 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.
<table>
<thead>
<tr>
<th>Column Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).</td>
</tr>
<tr>
<td>Col 7 - Column 4 plus current Preschool-Aged At Risk.</td>
</tr>
<tr>
<td>Col 9 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.</td>
</tr>
<tr>
<td>Col 11 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).</td>
</tr>
<tr>
<td>Col 14 - Free Meals times Free Lunch Factor (0.484).</td>
</tr>
<tr>
<td>Col 17 - Higher of USD level or School level high density at-risk.</td>
</tr>
<tr>
<td>Col 23 - Higher of 2019-20 or 2016-17 transportation state aid converted to WTD FTE. (expires 6-30-2021)</td>
</tr>
<tr>
<td>Col 34 - Virtual Full-Time = $5,000; Virtual Part-Time = $1,700; Virtual Credits (Max 6 credits) = $709.</td>
</tr>
<tr>
<td>Col 38 - Legal General Fund; Lesser of Column 36 or Column 37.</td>
</tr>
<tr>
<td>Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.</td>
</tr>
<tr>
<td>Col 40 - Adjusted Legal General Fund; Column 38 less Column 39</td>
</tr>
<tr>
<td>Col 45 - Legal LOB: Lesser of Column 43 or Column 44.</td>
</tr>
</tbody>
</table>
June 16, 2020

Mark Penka, Superintendent
USD 297 St Francis Comm Sch
PO Box 1110
St Francis, KS 67756-1110

Dear Mr. Penka,

For the 2019-20 school year, the legal general fund is $2,481,498 and the legal local option budget (LOB) is $761,517. 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 297 St Francis Comm 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>
<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>281.5</td>
<td>278.0</td>
<td>261.5</td>
<td>278.0</td>
<td>0.0</td>
<td>278.0</td>
<td>150.8</td>
<td>4.3</td>
<td>4.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>40.7</td>
<td>0.0</td>
<td>0.0</td>
<td>24.0</td>
<td>0.0</td>
<td>0.0</td>
<td>56.1</td>
<td>1.0</td>
<td>559.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,481,498</td>
<td>2,591,068</td>
<td>2,481,498</td>
<td>0</td>
<td>2,481,498</td>
<td>2,538,390</td>
<td>30.00%</td>
<td>761,517</td>
<td>794,588</td>
<td>761,517</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

Elizabeth Summers, Superintendent
USD 298 Lincoln
PO Box 289
Lincoln, KS 67455-0289

Dear Dr. Summers,

For the 2019-20 school year, the legal general fund is $3,169,078 and the legal local option budget (LOB) is $973,179. 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 298 Lincoln
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>335.5</td>
<td>338.0</td>
<td>330.3</td>
<td>338.0</td>
<td>6.5</td>
<td>344.5</td>
<td>161.6</td>
<td>0.2</td>
<td>6.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>59.5</td>
<td>2.4</td>
<td>0.0</td>
<td>40.9</td>
<td>0.0</td>
<td>0.0</td>
<td>99.1</td>
<td>0.0</td>
<td>714.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,169,078</td>
<td>3,281,753</td>
<td>3,169,078</td>
<td>0</td>
<td>3,169,078</td>
<td>3,243,929</td>
<td>30.00%</td>
<td>973,179</td>
<td>999,923</td>
<td>973,179</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

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

Dear Mr. Stecklein,

For the 2019-20 school year, the legal general fund is **$2,479,749** and the legal local option budget (LOB) is **$650,000**. 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

Kansas leads the world in the success of each student.
USD 299 Sylvan Grove
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>239.8</td>
<td>241.2</td>
<td>230.1</td>
<td>241.2</td>
<td>2.0</td>
<td>243.2</td>
<td>154.4</td>
<td>0.0</td>
<td>6.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>Virtual State Aid WTD FTE</td>
<td></td>
</tr>
<tr>
<td>46.0</td>
<td>3.4</td>
<td>0.0</td>
<td>52.0</td>
<td>0.0</td>
<td>0.0</td>
<td>65.7</td>
<td>0.0</td>
<td>571.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,534,730</td>
<td>2,534,730</td>
<td>2,534,730</td>
<td>-54,981</td>
<td>2,479,749</td>
<td>2,596,206</td>
<td>30.00%</td>
<td>778,862</td>
<td>650,000</td>
<td>650,000</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

Mike Baldwin, Interim Superintendent
USD 300 Comanche County
PO Box 721
Coldwater, KS 67029-0721

Dear Mr. Baldwin,

For the 2019-20 school year, the legal general fund is $3,036,442 and the legal local option budget (LOB) is $932,936. 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 300 Comanche 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>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>316.5</td>
<td>319.0</td>
<td>312.5</td>
<td>319.0</td>
<td>3.0</td>
<td>322.0</td>
<td>153.5</td>
<td>0.0</td>
<td>4.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>51.3</td>
<td>0.3</td>
<td>0.0</td>
<td>68.3</td>
<td>0.0</td>
<td>0.0</td>
<td>84.3</td>
<td>0.0</td>
<td>684.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,036,442</td>
<td>3,091,448</td>
<td>3,036,442</td>
<td>0</td>
<td>3,036,442</td>
<td>3,109,785</td>
<td>30.00%</td>
<td>932,936</td>
<td>948,821</td>
<td>932,936</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

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

Dear Mr. Reinhardt,

For the 2019-20 school year, the legal general fund is $2,481,498 and the legal local option budget (LOB) is $771,082. 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 303 Ness City

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

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

<table>
<thead>
<tr>
<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 9/20/16 &amp; 2/20/17</td>
<td>FTE Enroll 9/20/18 &amp; 2/20/19</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>297.9</td>
<td>272.1</td>
<td>278.5</td>
<td>278.5</td>
<td>6.5</td>
<td>285.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>42.6</td>
<td>0.0</td>
<td>0.0</td>
<td>18.1</td>
<td>0.0</td>
<td>0.0</td>
<td>45.9</td>
<td>0.0</td>
<td>559.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,481,498</td>
<td>2,598,609</td>
<td>2,481,498</td>
<td>0</td>
<td>2,481,498</td>
<td>2,570,274</td>
<td>30.00%</td>
<td>771,082</td>
<td>798,903</td>
<td>771,082</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

Lynn Exline, Superintendent
USD 305 Salina
Box 797
Salina, KS 67402-0797

Dear Ms. Exline,

For the 2019-20 school year, the legal general fund is $50,941,974 and the legal local option budget (LOB) is $17,000,000. 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

Kansas leads the world in the success of each student.
# 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>7,090.8</td>
<td>7,147.0</td>
<td>7,031.0</td>
<td>7,147.0</td>
<td>30.5</td>
<td>7,177.5</td>
<td>251.5</td>
<td>115.4</td>
<td>134.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>1,532.8</td>
<td>210.6</td>
<td>128.8</td>
<td>167.3</td>
<td>0.0</td>
<td>0.0</td>
<td>1,756.5</td>
<td>2.0</td>
<td>11,476.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>50,946,228</td>
<td>52,279,813</td>
<td>50,946,228</td>
<td>-4,254</td>
<td>50,941,974</td>
<td>52,087,510</td>
<td>33.00%</td>
<td>17,188,878</td>
<td>17,000,000</td>
<td>17,000,000</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

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

Dear Mr. Stumpf,

For the 2019-20 school year, the legal general fund is $5,584,056 and the legal local option budget (LOB) is $1,663,372. 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 306 Southeast Of Saline
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

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

<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>691.0</td>
<td>658.0</td>
<td>687.5</td>
<td>687.5</td>
<td>0.0</td>
<td>687.5</td>
<td>242.4</td>
<td>0.3</td>
<td>24.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>52.3</td>
<td>0.0</td>
<td>0.0</td>
<td>92.0</td>
<td>0.0</td>
<td>0.0</td>
<td>160.5</td>
<td>0.0</td>
<td>1,259.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,584,924</td>
<td>5,700,704</td>
<td>5,584,924</td>
<td>-868</td>
<td>5,584,056</td>
<td>5,718,811</td>
<td>30.00%</td>
<td>1,715,643</td>
<td>1,663,372</td>
<td>1,663,372</td>
</tr>
</tbody>
</table>
June 16, 2020

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

Dear Mr. Rowley,

For the 2019-20 school year, the legal general fund is $4,036,760 and the legal local option budget (LOB) is $1,364,489. 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 307 El-Saline
2019-20 Legal Maximum General Fund Budget
(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th></th>
<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>460.0</td>
<td>449.0</td>
<td>460.0</td>
<td>460.0</td>
<td>6.5</td>
<td>466.5</td>
<td>199.5</td>
<td>3.5</td>
<td>12.1</td>
</tr>
<tr>
<td>Adjusted Enrollment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Preschool-Aged At-Risk (9/20 plus 2/20)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Adj. Enrollment (incl Preschool-Aged At-Risk)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Low &amp; High Enrollment WTD FTE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bilingual (max Hrs or Hdcnt) WTD FTE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>69.2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>High Density At-Risk WTD FTE</td>
<td>0.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>School Facilities WTD FTE</td>
<td>0.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation WTD FTE</td>
<td>51.2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ancillary WTD FTE</td>
<td>0.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cost of Living WTD FTE</td>
<td>108.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Education WTD FTE</td>
<td>0.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KAMS FTE</td>
<td>910.0</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total WTD FTE (incl SPED)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Virtual State Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>4,036,760</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legal Max General Fund (before reductions)</td>
<td>4,285,899</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Year Total Reductions</td>
<td>4,036,760</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2019-20 Adj. Legal General Fund Budget</td>
<td>4,036,760</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2019-20 LOB Base General Fund</td>
<td>4,134,815</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>33.00%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computed Local Option Budget</td>
<td>1,364,489</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Adopted Local Option Budget</td>
<td>1,438,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legal Max LOB Budget</td>
<td>1,364,489</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></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

Mike Folks, Superintendent
USD 308 Hutchinson Public Schools
1520 North Plum
Hutchinson, KS 67501

Dear Mr. Folks,

For the 2019-20 school year, the legal general fund is $32,601,051 and the legal local option budget (LOB) is $9,907,885. 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 308 Hutchinson 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>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,469.4</td>
<td>4,448.1</td>
<td>4,320.1</td>
<td>4,448.1</td>
<td>13.5</td>
<td>4,461.6</td>
<td>156.3</td>
<td>32.0</td>
<td>102.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>1,081.3</td>
<td>234.6</td>
<td>0.0</td>
<td>16.5</td>
<td>0.0</td>
<td>0.0</td>
<td>1,264.1</td>
<td>0.0</td>
<td>7,349.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>32,601,051</td>
<td>32,601,051</td>
<td>32,601,051</td>
<td>0</td>
<td>32,601,051</td>
<td>33,343,462</td>
<td>30.00%</td>
<td>10,003,039</td>
<td>9,907,885</td>
<td>9,907,885</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

Jeanne Stroh, Superintendent
USD 309 Nickerson
4501 West Fourth
Hutchinson, KS 67501-9131

Dear Dr. Stroh,

For the 2019-20 school year, the legal general fund is $9,020,300 and the legal local option budget (LOB) is $2,712,476. 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 309 Nickerson

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>1,098.3</td>
<td>1,095.0</td>
<td>1,076.4</td>
<td>1,095.0</td>
<td>11.0</td>
<td>1,106.0</td>
<td>232.6</td>
<td>4.8</td>
<td>16.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>221.2</td>
<td>25.6</td>
<td>0.0</td>
<td>95.2</td>
<td>0.0</td>
<td>289.7</td>
<td>0.0</td>
<td>1,991.4</td>
<td>186,450</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>9,020,300</td>
<td>9,355,135</td>
<td>9,020,300</td>
<td>0</td>
<td>9,020,300</td>
<td>9,041,588</td>
<td>30.00%</td>
<td>2,712,476</td>
<td>2,830,400</td>
<td>2,712,476</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

Betsy McKinney, Superintendent
USD 310 Fairfield
16115 South Langdon Road
Langdon, KS 67583-9052

Dear Ms. McKinney,

For the 2019-20 school year, the legal general fund is $3,076,810 and the legal local option budget (LOB) is $951,669. 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 310 Fairfield
#### 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) 9/20/18 &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</td>
<td>Bilingual (max Hrs or Hdct)</td>
<td>Career/Tech Ed</td>
<td></td>
</tr>
<tr>
<td>287.0</td>
<td>282.0</td>
<td>277.5</td>
<td>282.0</td>
<td>6.5</td>
<td>288.5</td>
<td>148.5</td>
<td>3.0</td>
<td>8.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total Virtual State Aid</td>
</tr>
<tr>
<td>74.5</td>
<td>16.2</td>
<td>0.0</td>
<td>72.7</td>
<td>0.0</td>
<td>0.0</td>
<td>82.1</td>
<td>0.0</td>
<td>693.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,076,810</td>
<td>3,088,787</td>
<td>3,076,810</td>
<td>0</td>
<td>3,076,810</td>
<td>3,172,229</td>
<td>30.00%</td>
<td>951,669</td>
<td>952,899</td>
<td>951,669</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

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

Dear Mr. Hendrickson,

For the 2019-20 school year, the legal general fund is $2,545,820 and the legal local option budget (LOB) is $782,493. 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.
<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>244.0</td>
<td>259.1</td>
<td>272.0</td>
<td>272.0</td>
<td>5.5</td>
<td>277.5</td>
<td>150.9</td>
<td>0.0</td>
<td>10.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>40.2</td>
<td>0.0</td>
<td>0.0</td>
<td>32.3</td>
<td>0.0</td>
<td>0.0</td>
<td>62.6</td>
<td>0.0</td>
<td>573.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,545,820</td>
<td>2,787,139</td>
<td>2,545,820</td>
<td>0</td>
<td>2,545,820</td>
<td>2,608,311</td>
<td>30.00%</td>
<td>782,493</td>
<td>855,923</td>
<td>782,493</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

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

Dear Mr. Wedel,

For the 2019-20 school year, the legal general fund is $6,865,057 and the legal local option budget (LOB) is $2,148,504. 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

c: District Clerk
   President of Board

Enclosure
## USD 312 Haven 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>
<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>812.5</td>
<td>784.5</td>
<td>737.0</td>
<td>784.5</td>
<td>12.5</td>
<td>797.0</td>
<td>251.3</td>
<td>7.3</td>
<td>34.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total Virtual State Aid</td>
</tr>
<tr>
<td>117.6</td>
<td>2.2</td>
<td>0.0</td>
<td>94.9</td>
<td>0.0</td>
<td>0.0</td>
<td>201.2</td>
<td>0.0</td>
<td>1,505.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,946,243</td>
<td>7,099,154</td>
<td>6,946,243</td>
<td>-81,186</td>
<td>6,865,057</td>
<td>6,930,658</td>
<td>31.00%</td>
<td>2,148,504</td>
<td>2,171,535</td>
<td>2,148,504</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 40: Adjusted Legal General Fund; Column 38 less Column 39
- Col 45: Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

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

Dear Mr. Berblinger,

For the 2019-20 school year, the legal general fund is $15,191,969 and the legal local option budget (LOB) is $4,662,263. 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 313 Buhler

#### 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>2,267.1</td>
<td>2,272.5</td>
<td>2,231.5</td>
<td>2,272.5</td>
<td>19.5</td>
<td>2,292.0</td>
<td>80.3</td>
<td>5.0</td>
<td>51.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>266.7</td>
<td>0.0</td>
<td>0.0</td>
<td>162.5</td>
<td>0.0</td>
<td>0.0</td>
<td>566.3</td>
<td>0.0</td>
<td>3,424.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>15,191,969</td>
<td>15,636,013</td>
<td>15,191,969</td>
<td>0</td>
<td>15,191,969</td>
<td>15,540,877</td>
<td>30.00%</td>
<td>4,662,263</td>
<td>4,797,246</td>
<td>4,662,263</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

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

Dear Ms. Angelos,

For the 2019-20 school year, the legal general fund is $1,464,602 and the legal local option budget (LOB) is $440,849. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of $4,436, 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 314 Brewster
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 6</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>143.0</td>
<td>132.2</td>
<td>126.0</td>
<td>132.2</td>
<td>0.0</td>
<td>132.2</td>
<td>122.8</td>
<td>0.0</td>
<td>1.5</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>16.0</td>
<td>0.3</td>
<td>0.0</td>
<td>14.5</td>
<td>0.0</td>
<td>0.0</td>
<td>36.1</td>
<td>0.0</td>
<td>323.4</td>
</tr>
<tr>
<td>Virtual State Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,464,602</td>
<td>1,485,933</td>
<td>1,464,602</td>
<td>0</td>
<td>1,464,602</td>
<td>1,469,495</td>
<td>30.00%</td>
<td>440,849</td>
<td>441,269</td>
<td>440,849</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of 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.
Dear Ms. Breen,

For the 2019-20 school year, the legal general fund is $6,799,608 and the legal local option budget (LOB) is $2,181,337. 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 315 Colby 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>
<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>851.6</td>
<td>886.6</td>
<td>900.2</td>
<td>900.2</td>
<td>12.0</td>
<td>912.2</td>
<td>251.9</td>
<td>9.1</td>
<td>18.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>135.5</td>
<td>0.2</td>
<td>0.0</td>
<td>54.3</td>
<td>0.0</td>
<td>0.0</td>
<td>154.8</td>
<td>0.0</td>
<td>1,536.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>6,817,688</td>
<td>6,871,364</td>
<td>6,817,688</td>
<td>-18,080</td>
<td>6,799,608</td>
<td>7,345,874</td>
<td>30.00%</td>
<td>2,203,762</td>
<td>2,181,337</td>
<td>2,181,337</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

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

Dear Mr. Keller,

For the 2019-20 school year, the legal general fund is $2,166,986 and the legal local option budget (LOB) is $647,467. 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 316 Golden Plains

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>176.0</td>
<td>178.5</td>
<td>177.0</td>
<td>178.5</td>
<td>1.5</td>
<td>180.0</td>
<td>144.4</td>
<td>4.1</td>
<td>2.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>51.8</td>
<td>11.2</td>
<td>0.0</td>
<td>22.8</td>
<td>0.0</td>
<td>0.0</td>
<td>71.6</td>
<td>0.0</td>
<td>488.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,166,986</td>
<td>2,199,812</td>
<td>2,166,986</td>
<td>0</td>
<td>2,166,986</td>
<td>2,242,091</td>
<td>30.00%</td>
<td>672,627</td>
<td>647,467</td>
<td>647,467</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

Tim Winter, Superintendent
USD 320 Wamego
1008 8th St
Wamego, KS 66547-9520

Dear Mr. Winter,

For the 2019-20 school year, the legal general fund is $10,041,763 and the legal local option budget (LOB) is $3,063,656. 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>
<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; 2/20/18</td>
<td>FTE Enroll 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></td>
<td></td>
</tr>
<tr>
<td>1,482.1</td>
<td>1,500.5</td>
<td>1,513.1</td>
<td>1,513.1</td>
<td>0.0</td>
<td>1,513.1</td>
<td>109.0</td>
<td>3.5</td>
<td>28.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>137.9</td>
<td>0.0</td>
<td>0.0</td>
<td>86.1</td>
<td>0.0</td>
<td>0.0</td>
<td>372.2</td>
<td>0.0</td>
<td>2,250.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,041,763</td>
<td>10,352,237</td>
<td>10,041,763</td>
<td>0</td>
<td>10,041,763</td>
<td>10,212,187</td>
<td>30.00%</td>
<td>3,063,656</td>
<td>3,161,595</td>
<td>3,063,656</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

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

Dear Mr. Lacock,

For the 2019-20 school year, the legal general fund is $8,633,308 and the legal local option budget (LOB) is $2,995,346. 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 321 Kaw 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>
<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) 9/20/18 &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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,147.5</td>
<td>1,101.9</td>
<td>1,078.0</td>
<td>1,101.9</td>
<td>9.0</td>
<td>1,110.9</td>
<td>231.8</td>
<td>1.3</td>
<td>16.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>146.7</td>
<td>0.0</td>
<td>0.0</td>
<td>93.1</td>
<td>0.0</td>
<td>0.0</td>
<td>402.0</td>
<td>0.0</td>
<td>2,002.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,881,759</td>
<td>8,955,397</td>
<td>8,881,759</td>
<td>-248,451</td>
<td>8,633,308</td>
<td>9,076,805</td>
<td>33.00%</td>
<td>2,995,346</td>
<td>3,020,948</td>
<td>2,995,346</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.

---

**Final Audited Legal Max**
June 16, 2020

Ronda Trimble, Superintendent
USD 322 Onaga-Havensville-Wheaton
500 High
Onaga, KS 66521

Dear Ms. Trimble,

For the 2019-20 school year, the legal general fund is $2,617,684 and the legal local option budget (LOB) is $819,635. 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
USD 322 Onaga-Havensville-Wheaton
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>297.5</td>
<td>295.5</td>
<td>293.5</td>
<td>295.5</td>
<td>6.5</td>
<td>302.0</td>
<td>146.0</td>
<td>0.0</td>
<td>5.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>45.5</td>
<td>0.0</td>
<td>0.0</td>
<td>39.6</td>
<td>0.0</td>
<td>0.0</td>
<td>51.8</td>
<td>0.0</td>
<td>590.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,617,684</td>
<td>2,705,073</td>
<td>2,617,684</td>
<td>0</td>
<td>2,617,684</td>
<td>2,732,115</td>
<td>30.00%</td>
<td>819,635</td>
<td>831,573</td>
<td>819,635</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

Kevin Logan, Superintendent
USD 323 Rock Creek
9353 Flush Rd
St. George, KS 66535

Dear Mr. Logan,

For the 2019-20 school year, the legal general fund is $8,004,016 and the legal local option budget (LOB) is $2,459,471. 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

Kansas leads the world in the success of each student.
## USD 323 Rock Creek

### 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>1,035.1</td>
<td>1,060.0</td>
<td>1,079.9</td>
<td>1,079.9</td>
<td>0.0</td>
<td>1,079.9</td>
<td>236.7</td>
<td>0.9</td>
<td>18.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total Virtual State Aid</td>
</tr>
<tr>
<td>90.5</td>
<td>0.0</td>
<td>0.0</td>
<td>127.7</td>
<td>0.0</td>
<td>0.0</td>
<td>251.2</td>
<td>0.0</td>
<td>1,805.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,008,754</td>
<td>8,081,061</td>
<td>8,008,754</td>
<td>-4,738</td>
<td>8,004,016</td>
<td>8,198,236</td>
<td>30.00%</td>
<td>2,459,471</td>
<td>2,481,460</td>
<td>2,459,471</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

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

Dear Mr. Gower,

For the 2019-20 school year, the legal general fund is $5,100,069 and the legal local option budget (LOB) is $1,577,693. Under KSA 72-5131, the general fund budget is computed using preceding years’ enrollment plus current year weightings multiplied times the BASE of $4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of $4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
    President of Board

Enclosure
June 16, 2020

USD 325 Phillipsburg
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>614.7</td>
<td>619.0</td>
<td>595.5</td>
<td>619.0</td>
<td>0.0</td>
<td>619.0</td>
<td>232.6</td>
<td>0.0</td>
<td>16.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>81.8</td>
<td>0.8</td>
<td>0.0</td>
<td>37.1</td>
<td>0.0</td>
<td>0.0</td>
<td>162.0</td>
<td>0.0</td>
<td>1,149.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,100,069</td>
<td>5,203,428</td>
<td>5,100,069</td>
<td>0</td>
<td>5,100,069</td>
<td>5,258,976</td>
<td>30.00%</td>
<td>1,577,693</td>
<td>1,597,117</td>
<td>1,577,693</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

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

Dear Mr. Gower,

For the 2019-20 school year, the legal general fund is $1,607,234 and the legal local option budget (LOB) is $511,140. 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.

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 326 Logan
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</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/</td>
</tr>
<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>Enrollment</td>
<td>At-Risk (9/20 plus 2/20)</td>
<td>Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Enrollment</td>
<td>WTD FTE</td>
<td>Hrs or Hdct)</td>
<td>Tech Ed</td>
</tr>
<tr>
<td>148.0</td>
<td>150.5</td>
<td>136.5</td>
<td>150.5</td>
<td>2.5</td>
<td>153.0</td>
<td>133.7</td>
<td>0.0</td>
<td>5.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk</td>
<td>High Density At-Risk</td>
<td>School Facilities</td>
<td>Transportation</td>
<td>Ancillary</td>
<td>Cost of Living</td>
<td>Special Education</td>
<td>WTD FTE</td>
<td>KAMS FTE</td>
</tr>
<tr>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>18.4</td>
<td>0.0</td>
<td>0.0</td>
<td>20.7</td>
<td>0.0</td>
<td>0.0</td>
<td>37.1</td>
<td>0.0</td>
<td>368.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed General Fund</td>
<td>Adopted General Fund</td>
<td>Legal Max General Fund (before reductions)</td>
<td>Prior Year Total Reductions</td>
<td>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>
<td></td>
</tr>
<tr>
<td>1,634,222</td>
<td>1,661,726</td>
<td>1,634,222</td>
<td>-26,988</td>
<td>1,607,234</td>
<td>1,726,590</td>
<td>30.00%</td>
<td>517,977</td>
<td>511,140</td>
<td>511,140</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

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

Dear Mr. Brungardt,

For the 2019-20 school year, the legal general fund is $5,138,534 and the legal local option budget (LOB) is $1,591,970. 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 327 Ellsworth**

**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>639.7</td>
<td>645.0</td>
<td>636.0</td>
<td>645.0</td>
<td>0.0</td>
<td>645.0</td>
<td>236.7</td>
<td>1.1</td>
<td>10.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>67.3</td>
<td>0.0</td>
<td>0.0</td>
<td>64.5</td>
<td>0.0</td>
<td>0.0</td>
<td>143.2</td>
<td>0.0</td>
<td>1,168.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,181,692</td>
<td>5,280,171</td>
<td>5,181,692</td>
<td>-43,158</td>
<td>5,138,534</td>
<td>5,306,567</td>
<td>30.00%</td>
<td>1,591,970</td>
<td>1,621,706</td>
<td>1,591,970</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

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

Dear Mr. Starnes,

For the 2019-20 school year, the legal general fund is $3,854,181 and the legal local option budget (LOB) is $1,339,146. 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 329 Wabaunsee
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>440.0</td>
<td>447.0</td>
<td>447.1</td>
<td>447.1</td>
<td>4.0</td>
<td>451.1</td>
<td>195.3</td>
<td>0.0</td>
<td>13.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>37.8</td>
<td>0.0</td>
<td>0.0</td>
<td>75.1</td>
<td>0.0</td>
<td>0.0</td>
<td>107.7</td>
<td>0.0</td>
<td>880.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,904,567</td>
<td>3,956,025</td>
<td>3,904,567</td>
<td>-50,386</td>
<td>3,854,181</td>
<td>4,058,017</td>
<td>33.00%</td>
<td>1,339,146</td>
<td>1,352,382</td>
<td>1,339,146</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

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

Dear Mr. Clark,

For the 2019–20 school year, the legal general fund is $4,480,396 and the legal local option budget (LOB) is $1,374,650. 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>
<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>491.5</td>
<td>454.0</td>
<td>433.7</td>
<td>454.0</td>
<td>0.0</td>
<td>454.0</td>
<td>196.1</td>
<td>0.0</td>
<td>21.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>42.1</td>
<td>0.0</td>
<td>0.0</td>
<td>93.5</td>
<td>0.0</td>
<td>0.0</td>
<td>213.2</td>
<td>0.0</td>
<td>1,020.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,525,607</td>
<td>4,525,607</td>
<td>4,525,607</td>
<td>-45,211</td>
<td>4,480,396</td>
<td>4,624,173</td>
<td>30.00%</td>
<td>1,387,252</td>
<td>1,374,650</td>
<td>1,374,650</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

Max Clark, Interim Superintendent
USD 331 Kingman - Norwich
115 North Main Street
Kingman, KS 67068

Dear Mr. Clark,

For the 2019-20 school year, the legal general fund is $7,416,420 and the legal local option budget (LOB) is $2,505,064. 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 331 Kingman - Norwich
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>907.2</td>
<td>871.2</td>
<td>854.3</td>
<td>871.2</td>
<td>12.5</td>
<td>883.7</td>
<td>252.6</td>
<td>0.2</td>
<td>29.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>145.7</td>
<td>13.0</td>
<td>0.0</td>
<td>78.8</td>
<td>0.0</td>
<td>0.0</td>
<td>247.0</td>
<td>0.0</td>
<td>1,650.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,422,801</td>
<td>7,742,152</td>
<td>7,422,801</td>
<td>-6,381</td>
<td>7,416,420</td>
<td>7,591,102</td>
<td>33.00%</td>
<td>2,505,064</td>
<td>2,578,266</td>
<td>2,505,064</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

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

Dear Mr. Reed,

For the 2019-20 school year, the legal general fund is $1,788,595 and the legal local option budget (LOB) is $561,690. 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 332 Cunningham
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</td>
<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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>157.0</td>
<td>158.5</td>
<td>169.5</td>
<td>169.5</td>
<td>2.0</td>
<td>171.5</td>
<td>141.5</td>
<td>0.0</td>
<td>2.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>20.3</td>
<td>0.0</td>
<td>0.0</td>
<td>21.6</td>
<td>0.0</td>
<td>45.7</td>
<td>0.0</td>
<td>403.2</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,788,595</td>
<td>1,875,541</td>
<td>1,788,595</td>
<td>0</td>
<td>1,788,595</td>
<td>1,872,301</td>
<td>30.00%</td>
<td>561,690</td>
<td>575,848</td>
<td>561,690</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

Quentin Breese, Superintendent
USD 333 Concordia
217 W 7th
Concordia, KS 66901-2803

Dear Mr. Breese,

For the 2019-20 school year, the legal general fund is $8,325,041 and the legal local option budget (LOB) is $2,597,708. 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 333 Concordia

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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1,060.0</td>
<td>1,075.7</td>
<td>1,119.6</td>
<td>1,119.6</td>
<td>7.0</td>
<td>1,126.6</td>
<td>229.1</td>
<td>3.3</td>
<td>17.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>At-Risk (Free Lunch) WTD FTE</th>
<th>High Density At-Risk WTD FTE</th>
<th>School Facilities WTD FTE</th>
<th>Transportation WTD FTE</th>
<th>Ancillary WTD FTE</th>
<th>Cost of Living WTD FTE</th>
<th>Special Education WTD FTE</th>
<th>KAMS FTE</th>
<th>Total WTD FTE (incl SPED) Virtual State Aid</th>
</tr>
</thead>
<tbody>
<tr>
<td>194.1</td>
<td>13.6</td>
<td>0.0</td>
<td>57.4</td>
<td>0.0</td>
<td>234.7</td>
<td>0.0</td>
<td>1,876.7</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>8,325,041</td>
<td>8,537,526</td>
<td>8,325,041</td>
<td>0</td>
<td>8,325,041</td>
<td>8,659,026</td>
<td>30.00%</td>
<td>2,597,708</td>
<td>2,626,970</td>
<td>2,597,708</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. 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

Roger Perkins, Superintendent
USD 334 Southern Cloud
P.O. Box 334
Miltonvale, KS 67466-0334

Dear Mr. Perkins,

For the 2019-20 school year, the legal general fund is $1,846,821 and the legal local option budget (LOB) is $633,410. 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](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 334 Southern Cloud

### 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>178.0</td>
<td>159.0</td>
<td>154.0</td>
<td>159.0</td>
<td>0.0</td>
<td>159.0</td>
<td>136.4</td>
<td>0.0</td>
<td>2.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>34.4</td>
<td>7.3</td>
<td>11.3</td>
<td>0.0</td>
<td>58.7</td>
<td>0.0</td>
<td>409.1</td>
<td>32,053</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,846,821</td>
<td>1,958,035</td>
<td>1,846,821</td>
<td>0</td>
<td>1,846,821</td>
<td>1,919,424</td>
<td>33.00%</td>
<td>633,410</td>
<td>656,095</td>
<td>633,410</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

Adrianne Walsh, Superintendent
USD 335 North Jackson
12692 266th Road
Holton, KS 66436-1794

Dear Ms. Walsh,

For the 2019-20 school year, the legal general fund is $3,274,252 and the legal local option budget (LOB) is $1,019,218. 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 335 North Jackson

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>357.5</td>
<td>375.5</td>
<td>372.0</td>
<td>375.5</td>
<td>4.0</td>
<td>379.5</td>
<td>173.5</td>
<td>0.0</td>
<td>14.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</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>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>51.8</td>
<td>0.0</td>
<td>0.0</td>
<td>60.2</td>
<td>0.0</td>
<td>0.0</td>
<td>64.3</td>
<td>0.0</td>
<td>743.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,299,053</td>
<td>3,406,848</td>
<td>3,299,053</td>
<td>-24,801</td>
<td>3,274,252</td>
<td>3,397,394</td>
<td>30.00%</td>
<td>1,019,218</td>
<td>1,047,521</td>
<td>1,019,218</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

Robert Davies, Superintendent
USD 336 Holton
P.O. Box 352
Holton, KS 66436-1947

Dear Mr. Davies,

For the 2019-20 school year, the legal general fund is $8,152,730 and the legal local option budget (LOB) is $2,486,978. 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 336 Holton
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>1,064.5</td>
<td>1,089.0</td>
<td>1,076.0</td>
<td>1,089.0</td>
<td>9.5</td>
<td>1,098.5</td>
<td>233.9</td>
<td>10.3</td>
<td>24.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) High Density School Facilities Transportation Ancillary Cost of Living Special Education KAMS FTE Total WTD FTE (incl SPED) Virtual State Aid</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>164.1</td>
<td>1.8</td>
<td>0.0</td>
<td>73.1</td>
<td>0.0</td>
<td>0.0</td>
<td>185.7</td>
<td>0.0</td>
<td>1,792.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>8,153,085</td>
<td>8,244,331</td>
<td>8,153,085</td>
<td>-355</td>
<td>8,152,730</td>
<td>8,313,169</td>
<td>30.00%</td>
<td>2,493,951</td>
<td>2,486,978</td>
<td>2,486,978</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

Aaric Davis, Superintendent
USD 337 Royal Valley
Box 219
Mayetta, KS 66509-0219

Dear Mr. Davis,

For the 2019-20 school year, the legal general fund is $6,925,040 and the legal local option budget (LOB) is $2,172,032. 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 337 Royal 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>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted</td>
<td>Preschool-Aged</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual (max</td>
<td>Career/</td>
</tr>
<tr>
<td>831.6</td>
<td>793.7</td>
<td>805.0</td>
<td>805.0</td>
<td>8.5</td>
<td>813.5</td>
<td>252.0</td>
<td>0.0</td>
<td>17.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>WTD FTE</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>WTD FTE</td>
</tr>
<tr>
<td>175.7</td>
<td>18.0</td>
<td>0.0</td>
<td>110.5</td>
<td>0.0</td>
<td>173.9</td>
<td>0.0</td>
<td>1,561.1</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computed Local Option Budget</td>
<td>Adopted Local Option Budget</td>
<td>Legal Max LOB Budget</td>
<td>Prior Year</td>
<td>2019-20 Adj. Legal General Fund Budget</td>
<td>2019-20 LOB Authorized Percent</td>
<td>Computed LOB Base General Fund</td>
<td>2019-20 LOB Authorized Percent</td>
<td>Adopted LOB Base General Fund</td>
<td>Legal Max LOB Budget</td>
</tr>
<tr>
<td>6,925,040</td>
<td>7,145,509</td>
<td>6,925,040</td>
<td>0</td>
<td>6,925,040</td>
<td>7,266,745</td>
<td>30.00%</td>
<td>2,180,024</td>
<td>2,172,032</td>
<td>2,172,032</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.
For the 2019-20 school year, the legal general fund is $3,363,402 and the legal local option budget (LOB) is $1,136,670. 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.
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 338 Valley Falls

#### 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</td>
<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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
</tr>
<tr>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/16 &amp; 2/20/17</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/17 &amp; 2/20/18</td>
<td>(excl Preschool-Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Enrollment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>370.0</td>
<td>355.5</td>
<td>363.0</td>
<td>363.0</td>
<td>1.5</td>
<td>364.5</td>
<td>168.5</td>
<td>0.0</td>
<td>5.6</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk</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>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>50.8</td>
</tr>
<tr>
<td>50.8</td>
<td>0.0</td>
<td>0.0</td>
<td>29.3</td>
<td>0.0</td>
<td>0.0</td>
<td>140.8</td>
<td>0.0</td>
<td>759.5</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>3,369,142</td>
<td>3,459,193</td>
<td>3,369,142</td>
<td>-5,740</td>
<td>3,363,402</td>
<td>3,444,455</td>
<td>33.00%</td>
<td>1,136,670</td>
<td>1,166,901</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

Denise Jennings, Superintendent
USD 339 Jefferson County North
310 5th Street
Winchester, KS 66097-4902

Dear Mrs. Jennings,

For the 2019-20 school year, the legal general fund is $4,114,390 and the legal local option budget (LOB) is $1,261,689. 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
<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) 9/20/18 &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></td>
</tr>
<tr>
<td>449.5</td>
<td>448.5</td>
<td>447.5</td>
<td>448.5</td>
<td>8.0</td>
<td>456.5</td>
<td>196.8</td>
<td>0.0</td>
<td>7.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch)</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>44.5</td>
<td>0.0</td>
<td>0.0</td>
<td>44.5</td>
<td>0.0</td>
<td>0.0</td>
<td>178.2</td>
<td>0.0</td>
<td>927.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,114,390</td>
<td>4,248,357</td>
<td>4,114,390</td>
<td>0</td>
<td>4,114,390</td>
<td>4,205,630</td>
<td>30.00%</td>
<td>1,261,689</td>
<td>1,302,691</td>
<td>1,261,689</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

Pat Happer, Superintendent
USD 340 Jefferson West
PO Box 267
Meriden, KS 66512-0267

Dear Mr. Happer,

For the 2019-20 school year, the legal general fund is $7,141,846 and the legal local option budget (LOB) is $2,186,873. 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 340 Jefferson West  
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 6</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>855.0</td>
<td>848.2</td>
<td>841.7</td>
<td>848.3</td>
<td>0.0</td>
<td>848.3</td>
<td>252.7</td>
<td>0.0</td>
<td>19.1</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>90.5</td>
<td>0.0</td>
<td>0.0</td>
<td>80.2</td>
<td>0.0</td>
<td>0.0</td>
<td>317.0</td>
<td>0.0</td>
<td>1,607.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,142,201</td>
<td>7,206,726</td>
<td>7,142,201</td>
<td>-355</td>
<td>7,141,846</td>
<td>7,289,575</td>
<td>30.00%</td>
<td>2,186,873</td>
<td>2,209,195</td>
<td>2,186,873</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

Jon Pfau, Superintendent
USD 341 Oskaloosa Public Schools
404 Park Street
Oskaloosa, KS 66066-5022

Dear Mr. Pfau,

For the 2019-20 school year, the legal general fund is $5,627,066 and the legal local option budget (LOB) is $1,724,221. 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 341 Oskaloosa 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>
<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>580.5</td>
<td>562.9</td>
<td>579.0</td>
<td>579.0</td>
<td>12.5</td>
<td>591.5</td>
<td>227.8</td>
<td>0.0</td>
<td>9.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>122.5</td>
<td>14.9</td>
<td>0.0</td>
<td>58.2</td>
<td>0.0</td>
<td>0.0</td>
<td>243.3</td>
<td>1.0</td>
<td>1,268.5</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,627,066</td>
<td>5,739,297</td>
<td>5,627,066</td>
<td>0</td>
<td>5,627,066</td>
<td>5,747,402</td>
<td>30.00%</td>
<td>1,724,221</td>
<td>1,759,067</td>
<td>1,724,221</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

Steve Lilly, Superintendent
USD 342 McLouth
Box 40
McLouth, KS 66054-0040

Dear Mr. Lilly,

For the 2019-20 school year, the legal general fund is $4,375,670 and the legal local option budget (LOB) is $1,341,837. 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
June 16, 2020

USD 342 McLouth
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>455.8</td>
<td>466.2</td>
<td>465.6</td>
<td>466.2</td>
<td>6.5</td>
<td>472.7</td>
<td>201.1</td>
<td>0.0</td>
<td>10.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 25</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 Virtual State Aid</td>
<td></td>
</tr>
<tr>
<td>66.8</td>
<td>0.0</td>
<td>0.0</td>
<td>45.9</td>
<td>0.0</td>
<td>0.0</td>
<td>189.9</td>
<td>0.0</td>
<td>986.4</td>
<td>0.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,375,670</td>
<td>4,549,118</td>
<td>4,375,670</td>
<td>0</td>
<td>4,375,670</td>
<td>4,472,791</td>
<td>30.00%</td>
<td>1,341,837</td>
<td>1,394,565</td>
<td>1,341,837</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

JB Elliott, Superintendent
USD 343 Perry Public Schools
Box 729
Perry, KS 66073-0729

Dear Mr. Elliott,

For the 2019-20 school year, the legal general fund is $6,356,795 and the legal local option budget (LOB) is $1,971,986. 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.

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 343 Perry Public Schools

2019-20 Legal Maximum General Fund Budget

(General Fund computed using $4,436 BASE)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>730.0</td>
<td>727.5</td>
<td>740.5</td>
<td>740.5</td>
<td>7.0</td>
<td>747.5</td>
<td>248.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>At-Risk (Free Lunch) WTD FTE</th>
<th>High Density At-Risk WTD FTE</th>
<th>School Facilities WTD FTE</th>
<th>Transportation WTD FTE</th>
<th>Ancillary WTD FTE</th>
<th>Cost of Living WTD FTE</th>
<th>Special Education WTD FTE</th>
<th>KAMS FTE</th>
<th>Total WTD FTE (incl SPED)</th>
<th>Virtual State Aid</th>
</tr>
</thead>
<tbody>
<tr>
<td>94.9</td>
<td>0.0</td>
<td>0.0</td>
<td>93.3</td>
<td>0.0</td>
<td>0.0</td>
<td>255.8</td>
<td>0.0</td>
<td>1,449.0</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>6,427,764</td>
<td>6,490,312</td>
<td>6,427,764</td>
<td>-70,969</td>
<td>6,356,795</td>
<td>6,573,287</td>
<td>30.00%</td>
<td>1,971,986</td>
<td>1,990,710</td>
<td>1,971,986</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 36 - Legal General Fund; Lesser of Column 36 or Column 37.
Col 39 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.
Col 40 - Adjusted Legal General Fund; Column 38 less Column 39
Col 45 - Legal LOB: Lesser of Column 43 or Column 44.
June 16, 2020

Travis Laver, Superintendent
USD 344 Pleasanton
Box 480
Pleasanton, KS 66075

Dear Mr. Laver,

For the 2019-20 school year, the legal general fund is $3,052,562 and the legal local option budget (LOB) is $1,039,114. 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 344 Pleasanton  
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-</td>
<td>FTE Enroll (excl Preschool-</td>
<td>FTE Enroll (excl Preschool-</td>
<td>Adjusted</td>
<td>Preschool-Aged At-Risk (9/20 plus</td>
<td>Total Adj.</td>
<td>Low &amp; High</td>
<td>Bilingual (max Hrs or Hdct)</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 &amp; 2/20/18</td>
<td>Aged AR &amp; virtual) 9/20/18 &amp; 2/20/19</td>
<td>Enrollment</td>
<td>2/20)</td>
<td>Enrollment (incl Preschool-Aged At-Risk)</td>
<td>Enrollment WTD FTE</td>
<td>WTD FTE</td>
<td>WTD FTE</td>
</tr>
<tr>
<td>338.5</td>
<td>358.0</td>
<td>353.5</td>
<td>358.0</td>
<td>6.0</td>
<td>364.0</td>
<td>168.3</td>
<td>0.0</td>
<td>7.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>62.4</td>
<td>1.6</td>
<td>0.0</td>
<td>17.6</td>
<td>0.0</td>
<td>0.0</td>
<td>71.6</td>
<td>0.0</td>
<td>692.8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,073,261</td>
<td>3,230,295</td>
<td>3,073,261</td>
<td>-20,699</td>
<td>3,052,562</td>
<td>3,148,830</td>
<td>33.00%</td>
<td>1,039,114</td>
<td>1,092,529</td>
<td>1,039,114</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

Steve Noble, Superintendent
USD 345 Seaman
901 NW Lyman Rd
Topeka, KS 66608-1900

Dear Dr. Noble,

For the 2019-20 school year, the legal general fund is $26,243,455 and the legal local option budget (LOB) is $8,041,865. 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.
## 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>3,721.5</td>
<td>3,834.3</td>
<td>3,803.3</td>
<td>3,834.3</td>
<td>30.5</td>
<td>3,864.8</td>
<td>135.4</td>
<td>5.4</td>
<td>110.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>473.8</td>
<td>28.4</td>
<td>0.0</td>
<td>243.2</td>
<td>0.0</td>
<td>0.0</td>
<td>1,047.6</td>
<td>0.0</td>
<td>5,909.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>26,243,455</td>
<td>26,584,482</td>
<td>26,243,455</td>
<td>0</td>
<td>26,243,455</td>
<td>26,806,216</td>
<td>30.00%</td>
<td>8,041,865</td>
<td>8,148,012</td>
<td>8,041,865</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

Royce Powelson, Superintendent
USD 346 Jayhawk
PO Box 278
Mound City, KS 66056-0278

Dear Dr. Powelson,

For the 2019-20 school year, the legal general fund is $5,467,814 and the legal local option budget (LOB) is $1,678,041. 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 346 Jayhawk

#### 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</td>
<td>FTE Enroll</td>
<td>FTE Enroll</td>
<td>Adjusted Enroll</td>
<td>Preschool-Aged At-Risk</td>
<td>Total Adj. Enrollment</td>
<td>Low &amp; High Enrollment</td>
<td>Bilingual (max Hrs or Hdct)</td>
<td>Career/ Tech Ed</td>
</tr>
<tr>
<td>548.0</td>
<td>570.8</td>
<td>565.8</td>
<td>570.8</td>
<td>8.0</td>
<td>578.8</td>
<td>225.4</td>
<td>0.9</td>
<td>17.1</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch)</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>
<td>WTD FTE</td>
<td>WTD FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>120.5</td>
<td>13.6</td>
<td>0.0</td>
<td>74.4</td>
<td>0.0</td>
<td>0.0</td>
<td>201.9</td>
<td>0.0</td>
<td>1,232.6</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>5,467,814</td>
<td>5,564,183</td>
<td>5,467,814</td>
<td>0</td>
<td>5,467,814</td>
<td>5,593,470</td>
<td>30.00%</td>
<td>1,678,041</td>
<td>1,702,510</td>
</tr>
</tbody>
</table>

**Column Notes**

Col 4 - Higher of 1st preceding year, 2nd preceding year or 3-year average (if eligible).
Col 7 - Column 4 plus current Preschool-Aged At Risk.
Col 9 - Higher of 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

Becky Burcher, Superintendent
USD 347 Kinsley-Offerle
120 W 8th St
Kinsley, KS 67547-1168

Dear Ms. Burcher,

For the 2019-20 school year, the legal general fund is $3,028,901 and the legal local option budget (LOB) is $1,045,070. 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
### USD 347 Kinsley-Offerle
#### 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>332.0</td>
<td>313.0</td>
<td>304.0</td>
<td>313.0</td>
<td>7.5</td>
<td>320.5</td>
<td>152.9</td>
<td>13.0</td>
<td>11.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>60.0</td>
<td>3.6</td>
<td>0.0</td>
<td>48.5</td>
<td>0.0</td>
<td>72.3</td>
<td>1.0</td>
<td>682.8</td>
<td>0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,028,901</td>
<td>3,197,912</td>
<td>3,028,901</td>
<td>0</td>
<td>3,028,901</td>
<td>3,166,880</td>
<td>33.00%</td>
<td>1,045,070</td>
<td>1,078,876</td>
<td>1,045,070</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

Paul Dorathy, Superintendent
USD 348 Baldwin City
PO Box 67
Baldwin City, KS 66006-0067

Dear Mr. Dorathy,

For the 2019-20 school year, the legal general fund is $9,478,292 and the legal local option budget (LOB) is $3,046,596. 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 348 Baldwin 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>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,377.7</td>
<td>1,339.0</td>
<td>1,342.9</td>
<td>1,342.9</td>
<td>20.0</td>
<td>1,362.9</td>
<td>167.7</td>
<td>0.0</td>
<td>28.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>133.1</td>
<td>0.0</td>
<td>0.0</td>
<td>85.9</td>
<td>0.0</td>
<td>0.0</td>
<td>353.6</td>
<td>0.0</td>
<td>2,131.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>9,478,647</td>
<td>9,629,099</td>
<td>9,478,647</td>
<td>-355</td>
<td>9,478,292</td>
<td>9,671,733</td>
<td>31.50%</td>
<td>3,046,596</td>
<td>3,090,971</td>
<td>3,046,596</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

Traci Becker, Superintendent
USD 349 Stafford
P O Box 400
Stafford, KS 67578-0400

Dear Mrs. Becker,

For the 2019-20 school year, the legal general fund is $2,334,126 and the legal local option budget (LOB) is $726,871. 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 349 Stafford
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></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>202.1</td>
<td>229.8</td>
<td>243.8</td>
<td>243.8</td>
<td>3.0</td>
<td>246.8</td>
<td>154.3</td>
<td>2.8</td>
<td>6.0</td>
</tr>
<tr>
<td>Col 14</td>
<td>Col 17</td>
<td>Col 19</td>
<td>Col 23</td>
<td>Col 24</td>
<td>Col 26</td>
<td>Col 28</td>
<td>Col 29</td>
<td>Col 34</td>
</tr>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>42.6</td>
<td>5.3</td>
<td>0.0</td>
<td>10.7</td>
<td>0.0</td>
<td>0.0</td>
<td>64.8</td>
<td>0.0</td>
<td>533.3</td>
</tr>
<tr>
<td>Col 36</td>
<td>Col 37</td>
<td>Col 38</td>
<td>Col 39</td>
<td>Col 40</td>
<td>Col 41</td>
<td>Col 42</td>
<td>Col 43</td>
<td>Col 44</td>
</tr>
<tr>
<td>2,365,719</td>
<td>2,616,353</td>
<td>2,365,719</td>
<td>-31,593</td>
<td>2,334,126</td>
<td>2,422,904</td>
<td>30.00%</td>
<td>726,871</td>
<td>803,432</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 19, 2020

Josh Meyer, Superintendent
USD 350 St John-Hudson
505 N. Broadway
St. John, KS 67576-1836

Dear Mr. Meyer,

For the 2019-20 school year, the legal general fund is $2,948,460 and the legal local option budget (LOB) is $998,698. 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-Studies](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-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 350 St John-Hudson
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>
</tr>
<tr>
<td>325.5</td>
<td>302.8</td>
<td>314.5</td>
<td>314.5</td>
<td>3.5</td>
<td>318.0</td>
<td>152.0</td>
<td>9.3</td>
<td>8.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>63.9</td>
<td>6.1</td>
<td>0.0</td>
<td>17.8</td>
<td>0.0</td>
<td>0.0</td>
<td>90.4</td>
<td>0.0</td>
<td>666.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,956,150</td>
<td>3,025,796</td>
<td>2,956,150</td>
<td>-7,690</td>
<td>2,948,460</td>
<td>3,026,357</td>
<td>33.00%</td>
<td>998,698</td>
<td>1,022,157</td>
<td>998,698</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

Greg Rinehart, Superintendent
USD 351 Macksville
PO Box 487
Macksville, KS 67557-0487

Dear Mr. Rinehart,

For the 2019-20 school year, the legal general fund is \$2,358,178 and the legal local option budget (LOB) is \$738,597. 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 351 Macksville**

**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>228.5</td>
<td>221.5</td>
<td>214.0</td>
<td>221.5</td>
<td>2.5</td>
<td>224.0</td>
<td>153.6</td>
<td>8.1</td>
<td>1.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Virtual State Aid</td>
</tr>
<tr>
<td>47.4</td>
<td>10.3</td>
<td>0.0</td>
<td>28.0</td>
<td>0.0</td>
<td>0.0</td>
<td>59.1</td>
<td>0.0</td>
<td>531.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,358,178</td>
<td>2,567,557</td>
<td>2,358,178</td>
<td>0</td>
<td>2,358,178</td>
<td>2,461,990</td>
<td>30.00%</td>
<td>738,597</td>
<td>788,739</td>
<td>738,597</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

Bill Biermann, Superintendent
USD 352 Goodland
PO Box 509
Goodland, KS 67735-0509

Dear Mr. Biermann,

For the 2019-20 school year, the legal general fund is $7,316,510 and the legal local option budget (LOB) is $2,257,603. 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 352 Goodland

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>905.9</td>
<td>897.5</td>
<td>901.5</td>
<td>901.5</td>
<td>9.5</td>
<td>911.0</td>
<td>252.0</td>
<td>18.6</td>
<td>18.9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>180.5</td>
<td>11.1</td>
<td>0.0</td>
<td>53.0</td>
<td>0.0</td>
<td>0.0</td>
<td>211.6</td>
<td>0.0</td>
<td>1,656.7</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>26,294</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,375,415</td>
<td>7,572,246</td>
<td>7,375,415</td>
<td>-58,905</td>
<td>7,316,510</td>
<td>7,525,344</td>
<td>30.00%</td>
<td>2,257,603</td>
<td>2,312,542</td>
<td>2,257,603</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

Adam Hatfield, Superintendent
USD 353 Wellington
Box 648
Wellington, KS 67152-0648

Dear Mr. Hatfield,

For the 2019-20 school year, the legal general fund is $11,394,016 and the legal local option budget (LOB) is $3,492,260. 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 353 Wellington

#### 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>1,589.5</td>
<td>1,528.2</td>
<td>1,552.4</td>
<td>1,552.4</td>
<td>2.0</td>
<td>1,554.4</td>
<td>90.2</td>
<td>4.3</td>
<td>29.2</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>312.2</td>
<td>35.6</td>
<td>0.0</td>
<td>49.4</td>
<td>0.0</td>
<td>0.0</td>
<td>491.8</td>
<td>0.0</td>
<td>2,567.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>11,394,016</td>
<td>12,294,564</td>
<td>11,394,016</td>
<td>0</td>
<td>11,394,016</td>
<td>11,640,867</td>
<td>30.00%</td>
<td>3,492,260</td>
<td>3,739,300</td>
<td>3,492,260</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

Ben Jacobs, Superintendent
USD 355 Ellinwood Public Schools
300 N Schiller
Ellinwood, KS 67526

Dear Mr. Jacobs,

For the 2019-20 school year, the legal general fund is $3,806,532 and the legal local option budget (LOB) is $1,285,921. 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 355 Ellinwood 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>
<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 Hdct) WTD FTE</td>
<td>Career/ Tech Ed WTD FTE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>446.4</td>
<td>450.3</td>
<td>447.5</td>
<td>450.3</td>
<td>0.0</td>
<td>450.3</td>
<td>195.0</td>
<td>0.0</td>
<td>10.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>63.4</td>
<td>0.0</td>
<td>0.0</td>
<td>19.9</td>
<td>0.0</td>
<td>0.0</td>
<td>118.8</td>
<td>0.0</td>
<td>858.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,806,532</td>
<td>4,143,224</td>
<td>3,806,532</td>
<td>0</td>
<td>3,806,532</td>
<td>3,896,729</td>
<td>33.00%</td>
<td>1,285,921</td>
<td>1,399,104</td>
<td>1,285,921</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 43 or Column 44.
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

Clay Murphy, Superintendent
USD 356 Conway Springs
110 N. Monnet
Conway Springs, KS 67031

Dear Mr. Murphy,

For the 2019-20 school year, the legal general fund is $3,593,414 and the legal local option budget (LOB) is $1,146,801. 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 356 Conway 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>
<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>465.2</td>
<td>444.7</td>
<td>430.0</td>
<td>444.7</td>
<td>0.0</td>
<td>444.7</td>
<td>193.5</td>
<td>0.0</td>
<td>8.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>40.2</td>
<td>0.0</td>
<td>0.0</td>
<td>39.4</td>
<td>0.0</td>
<td>0.0</td>
<td>99.9</td>
<td>0.0</td>
<td>826.4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,665,910</td>
<td>3,895,252</td>
<td>3,665,910</td>
<td>-72,496</td>
<td>3,593,414</td>
<td>3,822,669</td>
<td>30.00%</td>
<td>1,146,801</td>
<td>1,195,451</td>
<td>1,146,801</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

Jim Sutton, Superintendent
USD 357 Belle Plaine
Box 760
Belle Plaine, KS 67013-0760

Dear Dr. Sutton,

For the 2019-20 school year, the legal general fund is $5,254,150 and the legal local option budget (LOB) is $1,825,230. 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.

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.
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>586.5</td>
<td>613.9</td>
<td>602.3</td>
<td>613.9</td>
<td>7.0</td>
<td>620.9</td>
<td>232.9</td>
<td>0.0</td>
<td>11.6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED)</td>
</tr>
<tr>
<td>84.7</td>
<td>0.0</td>
<td>19.8</td>
<td>36.1</td>
<td>0.0</td>
<td>0.0</td>
<td>176.7</td>
<td>0.0</td>
<td>1,182.7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>5,266,029</td>
<td>5,377,686</td>
<td>5,266,029</td>
<td>-11,879</td>
<td>5,254,150</td>
<td>5,531,001</td>
<td>33.00%</td>
<td>1,825,230</td>
<td>1,864,037</td>
<td>1,825,230</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

Catherine Wilson, Superintendent
USD 358 Oxford
Box 937
Oxford, KS 67119-0937

Dear Dr. Wilson,

For the 2019-20 school year, the legal general fund is $3,658,451 and the legal local option budget (LOB) is $1,034,542. 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.
<table>
<thead>
<tr>
<th>Col 1</th>
<th>Col 2</th>
<th>Col 3</th>
<th>Col 4</th>
<th>Col 5</th>
<th>Col 7</th>
<th>Col 8</th>
<th>Col 9</th>
<th>Col 11</th>
</tr>
</thead>
<tbody>
<tr>
<td>296.5</td>
<td>368.9</td>
<td>375.9</td>
<td>375.9</td>
<td>2.5</td>
<td>378.4</td>
<td>173.1</td>
<td>0.2</td>
<td>10.0</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 14</th>
<th>Col 17</th>
<th>Col 19</th>
<th>Col 23</th>
<th>Col 24</th>
<th>Col 26</th>
<th>Col 28</th>
<th>Col 29</th>
<th>Col 34</th>
</tr>
</thead>
<tbody>
<tr>
<td>At-Risk (Free Lunch) WTD FTE</td>
<td>High Density At-Risk WTD FTE</td>
<td>School Facilities WTD FTE</td>
<td>Transportation WTD FTE</td>
<td>Ancillary WTD FTE</td>
<td>Cost of Living WTD FTE</td>
<td>Special Education WTD FTE</td>
<td>KAMS FTE</td>
<td>Total WTD FTE (incl SPED) Virtual State Aid</td>
</tr>
<tr>
<td>58.6</td>
<td>2.8</td>
<td>0.0</td>
<td>26.0</td>
<td>0.0</td>
<td>0.0</td>
<td>107.2</td>
<td>0.0</td>
<td>756.3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Col 36</th>
<th>Col 37</th>
<th>Col 38</th>
<th>Col 39</th>
<th>Col 40</th>
<th>Col 41</th>
<th>Col 42</th>
<th>Col 43</th>
<th>Col 44</th>
<th>Col 45</th>
</tr>
</thead>
<tbody>
<tr>
<td>3,662,872</td>
<td>3,708,689</td>
<td>3,662,872</td>
<td>-4,421</td>
<td>3,658,451</td>
<td>3,448,474</td>
<td>30.00%</td>
<td>1,034,542</td>
<td>1,043,020</td>
<td>1,034,542</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.