



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

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JUN 22 2020
USD 377

June 16, 2020

FINAL AUDITED LEGAL MAX

Andrew Gaddis, Superintendent
USD 377 Atchison Co Comm Schools
P O Box 289
Effingham, KS 66023-0289

Dear Dr. Gaddis,

For the 2019-20 school year, the legal general fund is \$4,633,436 and the legal local option budget (LOB) is \$1,580,725. Under KSA 72-5131, the general fund budget is computed using preceding years' enrollment plus current year weightings multiplied times the BASE of \$4,436, plus virtual state aid. The LOB base general fund calculation starts with the total weighted enrollment, excluding special education, KAMS and virtual state aid. This total is multiplied by the LOB BASE of \$4,558, the higher of the 2008-2009 or current year special education state aid is added, and the sum is multiplied by the authorized district LOB percentage to obtain the maximum LOB budget.

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

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

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

Kansas leads the world in the success of each student.

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

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

Sincerely,



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



Craig Neuenswander, Director
School Finance

cc: **District Clerk**
President of Board

Enclosure

June 16, 2020

FINAL AUDITED LEGAL MAX

USD 377 Atchison Co Comm Schools
2019-20 Legal Maximum General Fund Budget
(General Fund computed using \$4,436 BASE)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 5</u> | <u>Col 7</u> | <u>Col 8</u> | <u>Col 9</u> | <u>Col 11</u> | |
|---|---|---|-----------------------------|---|---|--------------------------------|-------------------------------------|-----------------------------|----------------------|
| FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/16 & 2/20/17 | FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/17 & 2/20/18 | FTE Enroll (excl Preschool-Aged AR & virtual) 9/20/18 & 2/20/19 | Adjusted Enrollment | Preschool-Aged At-Risk (9/20 plus 2/20) | Total Adj. Enrollment (incl Preschool-Aged At-Risk) | Low & High Enrollment WTD FTE | Bilingual (max Hrs or Hdct) WTD FTE | Career/ Tech Ed WTD FTE | |
| 511.0 | 483.0 | 479.0 | 483.0 | 5.0 | 488.0 | 205.1 | 0.0 | 6.9 | |
| <u>Col 14</u> | <u>Col 17</u> | <u>Col 19</u> | <u>Col 23</u> | <u>Col 24</u> | <u>Col 26</u> | <u>Col 28</u> | <u>Col 29</u> | <u>Col 34</u> | |
| At-Risk (Free Lunch) WTD FTE | High Density At-Risk WTD FTE | School Facilities WTD FTE | Transportation WTD FTE | Ancillary WTD FTE | Cost of Living WTD FTE | Special Education WTD FTE | KAMS FTE (incl SPED) | Virtual State Aid | |
| 72.1 | 0.0 | 0.0 | 87.8 | 0.0 | 0.0 | 182.2 | 1,042.1 | 10,680 | |
| <u>Col 36</u> | <u>Col 37</u> | <u>Col 38</u> | <u>Col 39</u> | <u>Col 40</u> | <u>Col 41</u> | <u>Col 42</u> | <u>Col 43</u> | <u>Col 44</u> | <u>Col 45</u> |
| Computed General Fund | Adopted General Fund | Legal Max General Fund (before reductions) | Prior Year Total Reductions | 2019-20 Adj. Legal General Fund Budget | 2019-20 LOB Base General Fund | 2019-20 LOB Authorized Percent | Computed Local Option Budget | Adopted Local Option Budget | Legal Max LOB Budget |
| 4,633,436 | 4,785,354 | 4,633,436 | 0 | 4,633,436 | 4,790,076 | 33.00% | 1,580,725 | 1,611,105 | 1,580,725 |

Column Notes

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

