Kansas state department of Education

School Finance

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

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FINAL

July 12, 2017

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

REVISED

Audited Enrollment
Budget Reduction

Dear Ms. Lewis,

The legal general fund budget for USD 258, for 2016-17, is **$5,385,748**, and the legal supplemental general fund budget is **$1,515,110**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 22 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority and local effort. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education and KPERS state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. The final 2016-17 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2016-17 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment
Budget Reduction

USD 258 Humboldt
2016-17 Legal Maximum General Fund Budget

Col 1 2014-15 Adjusted General State Aid	Col 2 2016-17 Virtual State Aid	Col 3 2016-17 New Facilities State Aid	Col 4 2016-17 Special Levies State Aid	Col 5 2016-17 Federal Impact Aid Difference	Col 6 Adjusted Enrollment FTE	Col 7 6/30/2015 Unencumbered Cash Balance	Col 8 2016-17 Total Budget Reduction	Col 9 Block Grant 2016-17 General State Aid	Col 10 Block Grant 2016-17 ExtraOrdinary Need State Aid	Col 11 2016-17 Special Ed State Aid
3,707,928	698,571	0	0	0	590.0	0	-35,454	4,371,045	0	680,212

Col 12 Block Grant 2016-17 KPERS State Aid	Col 13 Block Grant State Aid Flow-Thru General Fund	Col 14 6/30/16 Unencumbered Cash Balance	Col 15 Local Effort 2016-17 Mineral Production	Col 16 Local Effort 2016-17 Federal Impact Aid	Col 17 Local Effort 2016-17 Pupil Tuition	Col 18 Local Effort 2016-17 Authorized Transfers	Col 19 Local Effort 2016-17 Misc. Revenue	Col 20 Local Effort 2016-17 Interest on Idle Funds
315,148	5,366,405	0	74	0	0	0	752	18,517

Col 21 2016-17 Computed General Fund (incl COL)	Col 22 2016-17 Adopted General Fund	Col 23 2016-17 Legal General Fund	Col 24 2014-15 LOB Base General Fund	Col 25 2016-17 LOB Percent Authorized	Col 26 2016-17 Computed LOB Budget	Col 27 2016-17 Adopted LOB Budget	Col 28 2016-17 Legal LOB Budget
5,385,748	6,209,030	5,385,748	5,050,365	30.00%	1,515,110	1,515,110	1,515,110

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
21 2016-17 Computed General Fund (sum of Cols 13-20).
23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
24 2014-15 LOB Base General Fund (2014-15 WTD FTE times $4,490).
26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).

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July 12, 2017

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

REVISION

Audited Enrollment

Dear Mr. Pfau,

The legal general fund budget for USD 341, for 2016-17, is **$5,038,081**, and the legal supplemental general fund budget is **$1,591,626**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 22 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority and local effort. If there are any discrepancies, please notify School Finance as soon as possible.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment

USD 341 Oskaloosa Public Schools
2016-17 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
3,756,027	0	0	0	0	577.5	0	0	3,756,027	0	941,470

Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow-Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
294,670	4,992,167	0	0	42,153	0	0	0	3,761

Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
5,038,081	5,293,501	5,038,081	5,305,419	30.00%	1,591,626	1,591,626	1,591,626

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
21 2016-17 Computed General Fund (sum of Cols 13-20).
23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
24 2014-15 LOB Base General Fund (2014-15 WTD FTE times $4,490).
26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
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July 12, 2017

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

REVISED

Audited Enrollment

Dear Mr. Elliott,

The legal general fund budget for USD 343, for 2016-17, is **$6,484,844**, and the legal supplemental general fund budget is **$2,024,282**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 22 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority and local effort. If there are any discrepancies, please notify School Finance as soon as possible.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment

USD 343 Perry Public Schools
2016-17 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
4,928,562	0	0	0	0	741.0	0	0	4,928,562	0	1,034,021

Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow-Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
349,922	6,312,505	48,564	0	0	0	40,000	66,069	17,706

Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
6,484,844	6,565,468	6,484,844	6,747,606	30.00%	2,024,282	2,024,282	2,024,282

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
21 2016-17 Computed General Fund (sum of Cols 13-20).
23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
24 2014-15 LOB Base General Fund (2014-15 WTD FTE times $4,490).
26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).

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July 12, 2017

Mischel Miller, Superintendent
USD 380 Vermillion
209 School St.
Vermillion KS 66544-0107

REVISED

Audited Enrollment

Dear Ms. Miller,

The legal general fund budget for USD 380, for 2016-17, is **$3,996,104**, and the legal supplemental general fund budget is **$1,314,991**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 22 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority and local effort. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment

USD 380 Vermillion
2016-17 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
3,418,859	0	0	0	0	542.0	0	0	3,418,859	0	273,146

Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow-Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
258,332	3,950,337	0	162	0	0	0	36,492	9,113

Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,996,104	4,149,585	3,996,104	4,383,304	30.00%	1,314,991	1,314,991	1,314,991

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
21 2016-17 Computed General Fund (sum of Cols 13-20).
23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
24 2014-15 LOB Base General Fund (2014-15 WTD FTE times $4,490).
26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).

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July 12, 2017

John Black, Superintendent
USD 402 Augusta
2345 Greyhound Drive
Augusta KS 67010

REVISED

Audited Enrollment

Dear Dr. Black,

The legal general fund budget for USD 402, for 2016-17, is **$13,012,956**, and the legal supplemental general fund budget is **$4,265,279**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 22 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority and local effort. If there are any discrepancies, please notify School Finance as soon as possible.

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Sincerely,

Dale

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

Craig

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment

USD 402 Augusta
2016-17 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
10,422,164	25,395	0	0	0	2,120.9	68	0	10,447,491	0	1,556,279

Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow-Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
865,798	12,869,568	0	534	0	0	0	136,500	6,354

Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
13,012,956	13,573,281	13,012,956	14,217,597	30.00%	4,265,279	4,265,279	4,265,279

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid -- Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
21 2016-17 Computed General Fund (sum of Cols 13-20).
23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
24 2014-15 LOB Base General Fund (2014-15 WTD FTE times $4,490).
26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).

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July 12, 2017

John Denk, Superintendent
USD 419 Canton-Galva
P.O. Box 317
Canton KS 67428-0317

REVISION

Audited Enrollment

Dear Mr. Denk,

The legal general fund budget for USD 419, for 2016-17, is **$3,134,490**, and the legal supplemental general fund budget is **$1,151,022**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

Dale

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

Craig

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment

USD 419 Canton-Galva
2016-17 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,522,068	0	0	0	0	360.4	0	0	2,522,068	0	413,358

Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow-Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
192,255	3,127,681	49	0	0	0	0	3,476	3,284

Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,134,490	3,276,154	3,134,490	3,487,946	33.00%	1,151,022	1,151,022	1,151,022

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
21 2016-17 Computed General Fund (sum of Cols 13-20).
23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
24 2014-15 LOB Base General Fund (2014-15 WTD FTE times $4,490).
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FINAL

July 12, 2017

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

REVISION

Audited Enrollment
Budget Reduction

Dear Dr. Witt,

The legal general fund budget for USD 475, for 2016-17, is **$55,406,498**, and the legal supplemental general fund budget is **$17,546,515**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment
Budget Reduction

USD 475 Geary County Schools
2016-17 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
32,134,033	87,610	380,578	0	447,368	7,553.5	0	-8,864	33,040,725	0	7,523,702

Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow-Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
4,558,456	45,122,883	6,150	633	10,016,703	0	0	19,783	240,346

Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28
2016-17 Computed General Fund (incl.COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
55,406,498	58,176,251	55,406,498	58,488,382	30.00%	17,546,515	17,546,515	17,546,515

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
21 2016-17 Computed General Fund (sum of Cols 13-20).
23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
24 2014-15 LOB Base General Fund (2014-15 WTD FTE times $4,490).
26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).

School Finance
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Landon State Office Building
900 SW Jackson Street, Suite 356
Topeka, Kansas 66612-1212
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FINAL July 12, 2017

John Thissen, Superintendent
USD 489 Hays
323 W. 12th St.
Hays KS 67601-3893

REVISED
Audited Enrollment

Dear Mr. Thissen,

The legal general fund budget for USD 489, for 2016-17, is **$18,187,802**, and the legal supplemental general fund budget is **$5,850,530**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 22 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority and local effort. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education and KPERS state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. The final 2016-17 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2016-17 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment

USD 489 Hays
2016-17 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
13,486,465	225,710	0	483,454	0	2,875.6	4,700	0	14,190,929	0	2,326,197

Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow-Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
1,580,601	18,097,727	0	13,911	0	0	0	71,782	4,382

Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
18,187,802	19,457,411	18,187,802	19,501,768	30.00%	5,850,530	5,850,530	5,850,530

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
21 2016-17 Computed General Fund (sum of Cols 13-20).
23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
24 2014-15 LOB Base General Fund (2014-15 WTD FTE times $4,490).
26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).

Kansas state department of Education

School Finance

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FINAL

July 12, 2017

David Carriger, Superintendent
USD 493 Columbus
802 South High School Avenue
Columbus KS 66725

REVISED

Audited Enrollment

Dear Mr. Carriger,

The legal general fund budget for USD 493, for 2016-17, is **$7,827,180**, and the legal supplemental general fund budget is **$2,496,158.** We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 22 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority and local effort. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education and KPERS state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. The final 2016-17 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2016-17 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale

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

Craig

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 12, 2017

Audited Enrollment

USD 493 Columbus
2016-17 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
6,213,800	0	0	0	0	948.3	0	0	6,213,800	0	992,550

Col 12	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 19	Col 20
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow-Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
618,386	7,824,736	30	0	0.	0	0	0	2,414

Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27	Col 28
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
7,827,180	8,164,456	7,827,180	8,320,526	30.00%	2,496,158	2,496,158	2,496,158

Column Notes

1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
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