



## School Finance

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

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

June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Dr. Henry,

The legal general fund budget for USD 265, for 2014-15, is **\$29,874,880**, and the legal supplemental general fund budget is **\$10,178,501**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 265 Goddard**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
5,015.5	5,086.1	5,174.9	5,174.9	0.0	28.0	5,202.9	19.2	182.3	1,550.0	129.2	780.4	51.4	1,035.0	472.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	3,524.0	515.9	0.0	0.0	0.0	20.2	0.0	4,502,223	1,168.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
7,742.7	50,000	29,874,880	30,866,000	29,874,880	0	<b>29,874,880</b>	33,928,336	30.00%	10,178,501	10,485,164	<b>10,178,501</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

Doug Powers, Superintendent  
USD 266 Maize  
905 W. Central St.  
Maize KS 67101-9405

### Audited Enrollment

Dear Mr. Powers,

The legal general fund budget for USD 266, for 2014-15, is **\$38,020,010**, and the legal supplemental general fund budget is **\$12,502,460**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 266 Maize**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
6,416.6	6,420.7	6,467.4	6,467.4	0.0	18.0	6,485.4	357.7	227.2	1,932.0	161.0	108.6	7.1	1,056.0	481.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	4,373.0	640.2	0.0	0.0	0.0	375.6	1.0	5,744,090	1,491.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
9,870.2	0	38,020,010	38,890,948	38,020,010	0	<b>38,020,010</b>	41,674,866	30.00%	12,502,460	12,650,000	<b>12,502,460</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Tracy Bourne, Superintendent  
USD 267 Renwick  
Box 68  
Andale KS 67001-0068

### Audited Enrollment

Dear Mr. Bourne,

The legal general fund budget for USD 267, for 2014-15, is **\$10,373,051**, and the legal supplemental general fund budget is **\$3,900,441**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 267 Renwick**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,855.5	1,845.0	1,874.0	1,874.0	0.0	0.0	1,874.0	0.0	65.7	740.7	61.7	0.0	0.0	222.0	101.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	768.0	158.1	0.0	0.0	0.0	0.0	0.0	1,664,783	432.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,692.9	0	10,373,051	10,583,266	10,373,051	0	<b>10,373,051</b>	11,819,518	33.00%	3,900,441	3,970,774	<b>3,900,441</b>

**Column Notes**

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Grover,

The legal general fund budget for USD 268, for 2014-15, is **\$5,139,724**, and the legal supplemental general fund budget is **\$1,761,337**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 268 Cheney**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
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<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
744.8	744.6	750.6	750.6	0.0	9.5	760.1	0.0	249.2	138.3	11.5	0.0	0.0	192.0	87.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	170.0	43.9	0.0	0.0	0.0	0.0	1.0	697,295	181.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,334.3	0	5,139,724	5,346,809	5,139,724	0	<b>5,139,724</b>	5,871,122	30.00%	1,761,337	1,796,820	<b>1,761,337</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

Kansas State Department of Education  
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June 17, 2015  
**FINAL**

Larry Lysell, Superintendent  
USD 269 Palco  
Drawer B  
Palco KS 67657-0021

### Audited Enrollment

Dear Mr. Lysell,

The legal general fund budget for USD 269, for 2014-15, is **\$1,275,012**, and the legal supplemental general fund budget is **\$455,135**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 269 Palco**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
113.0	124.5	101.0	124.5	0.0	2.5	127.0	4.6	119.7	25.3	2.1	0.0	0.0	29.0	13.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	75.0	27.2	0.0	0.0	0.0	4.8	0.0	142,405	37.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
331.0	0	1,275,012	1,325,858	1,275,012	0	<b>1,275,012</b>	1,517,118	30.00%	455,135	468,336	<b>455,135</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

Gail Dunbar, Superintendent  
USD 270 Plainville  
111 West Mill  
Plainville KS 67663

### Audited Enrollment

Dear Mrs. Dunbar,

The legal general fund budget for USD 270, for 2014-15, is **\$2,795,396**, and the legal supplemental general fund budget is **\$962,024**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 270 Plainville**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
375.4	365.3	369.5	370.1	0.0	0.0	370.1	0.0	170.4	187.9	15.7	0.0	0.0	96.0	43.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	34.1	15.2	0.0	0.0	0.0	0.0	0.0	425,767	110.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
725.7	0	2,795,396	2,946,395	2,795,396	0	<b>2,795,396</b>	3,206,748	30.00%	962,024	1,004,270	<b>962,024</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

Allaire Homburg, Superintendent  
USD 271 Stockton  
201 North Cypress  
Stockton KS 67669-1639

### Audited Enrollment

Dear Mr. Homburg,

The legal general fund budget for USD 271, for 2014-15, is **\$2,405,189**, and the legal supplemental general fund budget is **\$834,528**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 271 Stockton**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
272.6	290.1	289.0	290.1	0.0	3.5	293.6	0.0	147.1	57.2	4.8	0.0	0.0	124.0	56.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
6.2	0.0	0.0	67.0	28.4	0.0	0.0	0.0	0.0	0.0	338,181	87.8

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
624.4	0	2,405,189	2,504,185	2,405,189	0	<b>2,405,189</b>	2,781,759	30.00%	834,528	855,626	<b>834,528</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

Troy Damman, Superintendent  
USD 272 Waconda  
Box 326  
Cawker City KS 67430-0326

**Audited Enrollment  
Budget Reduction**

Dear Mr. Damman,

The legal general fund budget for USD 272, for 2014-15, is **\$2,524,313**, and the legal supplemental general fund budget is **\$868,923**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-2,599 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

## **USD 272 Waconda**

### **2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<b>Audited Enrollment</b> <b>Budget Reduction</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
316.3	302.8	294.0	304.4	0.0	3.0	307.4	0.0	148.1	92.8	7.7	0.0	0.0	111.0	50.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.9	0.0	0.0	132.0	47.2	0.0	0.0	0.0	0.0	0.0	362,527	94.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
656.0	0	2,526,912	2,540,779	2,526,912	-2,599	<b>2,524,313</b>	2,896,411	30.00%	868,923	869,676	<b>868,923</b>

#### **Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

Kansas State Department of Education  
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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Travis,

The legal general fund budget for USD 273, for 2014-15, is **\$5,493,337**, and the legal supplemental general fund budget is **\$1,868,516**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 273 Beloit**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Republished Budget</b>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
730.7	736.5	750.0	750.0	0.0	14.0	764.0	4.0	249.5	205.9	17.2	63.8	4.2	196.0	89.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	140.0	52.9	0.0	0.0	0.0	4.2	0.0	942,758	244.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,426.1	0	5,493,337	5,503,337	5,493,337	0	<b>5,493,337</b>	6,228,386	30.00%	1,868,516	1,870,288	<b>1,868,516</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

Bill Steiner, Superintendent  
USD 274 Oakley  
621 Center Ave Ste 103  
Oakley KS 67748

### Audited Enrollment

Dear Mr. Steiner,

The legal general fund budget for USD 274, for 2014-15, is **\$2,810,804**, and the legal supplemental general fund budget is **\$1,021,941**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 274 Oakley**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
389.8	375.2	366.1	377.0	0.0	0.0	377.0	0.0	172.7	65.9	5.5	0.0	0.0	130.0	59.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	66.6	31.0	0.0	0.0	0.0	0.0	0.0	324,414	84.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
729.7	0	2,810,804	3,000,708	2,810,804	0	<b>2,810,804</b>	3,406,469	30.00%	1,021,941	1,041,068	<b>1,021,941</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Bergsten,

The legal general fund budget for USD 275, for 2014-15, is **\$839,351**, and the legal supplemental general fund budget is **\$294,528**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 275 Triplains**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
97.5	78.5	68.0	81.3	0.0	0.0	81.3	0.0	82.5	0.0	0.0	0.0	0.0	25.0	11.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	30.0	16.3	0.0	0.0	0.0	0.0	0.0	101,744	26.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
217.9	0	839,351	884,804	839,351	0	<b>839,351</b>	981,761	30.00%	294,528	307,325	<b>294,528</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Hickel,

The legal general fund budget for USD 281, for 2014-15, is **\$2,885,533**, and the legal supplemental general fund budget is **\$1,005,053**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 281 Graham County**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
357.5	353.9	366.1	366.1	0.0	0.0	366.1	25.1	169.0	108.5	9.0	0.0	0.0	127.0	57.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	100.5	43.3	0.0	0.0	0.0	26.4	0.0	298,296	77.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
749.1	0	2,885,533	2,964,499	2,885,533	0	<b>2,885,533</b>	3,350,176	30.00%	1,005,053	1,018,388	<b>1,005,053</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Moore,

The legal general fund budget for USD 282, for 2014-15, is **\$3,044,236**, and the legal supplemental general fund budget is **\$1,034,400**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 282 West Elk**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
290.0	312.8	311.5	312.8	0.0	6.0	318.8	0.0	152.3	109.6	9.1	0.0	0.0	157.0	71.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
15.6	0.0	0.0	186.0	65.6	0.0	0.0	0.0	0.0	0.0	605,830	157.3

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
790.3	0	3,044,236	3,144,002	3,044,236	0	<b>3,044,236</b>	3,448,000	30.00%	1,034,400	1,060,295	<b>1,034,400</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Crawford,

The legal general fund budget for USD 283, for 2014-15, is **\$1,626,314**, and the legal supplemental general fund budget is **\$505,011**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 283 Elk Valley**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Republished Budget</b>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
151.5	134.5	137.0	141.0	0.0	3.0	144.0	0.0	129.3	79.7	6.6	0.0	0.0	112.0	51.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
11.8	0.0	0.0	42.0	15.7	0.0	0.0	0.0	0.0	0.0	245,538	63.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
422.2	0	1,626,314	1,671,768	1,626,314	0	<b>1,626,314</b>	1,909,577	30.00%	572,873	505,011	<b>505,011</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Kohlman,

The legal general fund budget for USD 284, for 2014-15, is **\$2,890,541**, and the legal supplemental general fund budget is **\$1,015,472**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 284 Chase County**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**  
**Republished Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
347.0	364.5	344.5	364.5	0.0	0.0	364.5	0.0	168.5	93.3	7.8	0.0	0.0	98.0	44.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	181.0	69.7	0.0	0.0	0.0	0.0	0.0	366,579	95.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
750.4	0	2,890,541	2,904,408	2,890,541	0	<b>2,890,541</b>	3,384,905	30.00%	1,015,472	1,020,321	<b>1,015,472</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Rhodd,

The legal general fund budget for USD 285, for 2014-15, is **\$1,591,261**, and the legal supplemental general fund budget is **\$380,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 285 Cedar Vale**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
168.2	163.2	163.6	165.0	0.0	0.0	165.0	0.0	138.9	0.0	0.0	0.0	0.0	92.0	42.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
9.7	0.0	0.0	29.5	13.4	0.0	0.0	0.0	0.0	0.0	169,718	44.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
413.1	0	1,591,261	1,663,294	1,591,261	0	<b>1,591,261</b>	1,826,528	30.00%	547,958	380,000	<b>380,000</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Hinrichs,

The legal general fund budget for USD 286, for 2014-15, is **\$3,050,014**, and the legal supplemental general fund budget is **\$1,043,225**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 286 Chautauqua Co Community**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**  
**Republished Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
322.0	334.2	353.2	353.2	0.0	5.5	358.7	0.0	166.5	79.5	6.6	0.0	0.0	192.0	87.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
20.2	0.0	0.0	125.0	44.4	0.0	0.0	0.0	0.0	0.0	415,402	107.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
791.8	0	3,050,014	3,050,014	3,050,014	0	<b>3,050,014</b>	3,574,400	30.00%	1,072,320	1,043,225	<b>1,043,225</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
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- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Turner,

The legal general fund budget for USD 287, for 2014-15, is **\$4,791,503**, and the legal supplemental general fund budget is **\$1,694,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 287 West Franklin**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
597.0	582.0	553.5	582.0	0.0	0.0	582.0	0.0	226.0	270.8	22.6	0.5	0.0	249.0	113.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
13.6	0.0	0.0	379.0	93.2	0.0	0.0	0.0	0.0	0.0	743,270	193.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,243.9	0	4,791,503	5,132,020	4,791,503	0	<b>4,791,503</b>	5,646,665	30.00%	1,694,000	1,753,806	<b>1,694,000</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

James White, Superintendent  
USD 288 Central Heights  
3521 Ellis Road  
Richmond KS 66080-9801

**Audited Enrollment  
Budget Reduction**

Dear Mr. White,

The legal general fund budget for USD 288, for 2014-15, is **\$4,561,097**, and the legal supplemental general fund budget is **\$1,592,996**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-8,531 as noted in column 20(c) on the reverse side.

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All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 288 Central Heights**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Budget Reduction</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
532.0	546.5	555.0	555.0	0.0	5.0	560.0	0.0	221.7	295.2	24.6	0.0	0.0	305.0	139.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
32.0	21.0	5.3	434.0	93.1	0.0	0.0	0.0	0.0	0.0	425,799	110.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,186.3	0	4,569,628	4,633,186	4,569,628	-8,531	<b>4,561,097</b>	5,309,988	30.00%	1,592,996	1,600,405	<b>1,592,996</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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June 17, 2015  
**FINAL**

Jerald Henn, Superintendent  
USD 289 Wellsville  
602 Walnut  
Wellsville KS 66092-8323

### Audited Enrollment

Dear Mr. Henn,

The legal general fund budget for USD 289, for 2014-15, is **\$5,364,680**, and the legal supplemental general fund budget is **\$1,833,608**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 289 Wellsville**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
776.0	762.4	765.0	767.8	0.0	0.0	767.8	2.0	249.7	155.5	13.0	0.0	0.0	206.0	93.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	252.0	59.9	0.0	0.0	0.0	2.1	0.0	794,521	206.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,392.7	0	5,364,680	5,401,660	5,364,680	0	<b>5,364,680</b>	6,112,028	30.00%	1,833,608	1,848,595	<b>1,833,608</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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June 17, 2015  
**FINAL**

Jeanne Stroh, Superintendent  
USD 290 Ottawa  
1404 S Ash  
Ottawa KS 66067-2223

### Audited Enrollment

Dear Dr. Stroh,

The legal general fund budget for USD 290, for 2014-15, is **\$14,837,904**, and the legal supplemental general fund budget is **\$5,069,420**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 290 Ottawa**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,371.7	2,355.6	2,375.4	2,375.4	0.0	18.0	2,393.4	12.0	83.9	635.0	52.9	21.4	1.4	1,193.0	544.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
123.6	0.0	0.0	543.0	105.7	0.0	0.0	0.0	12.6	0.0	2,059,065	534.5

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
3,852.0	0	14,837,904	15,017,022	14,837,904	0	<b>14,837,904</b>	16,898,066	30.00%	5,069,420	5,113,389	<b>5,069,420</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. McDermeit,

The legal general fund budget for USD 291, for 2014-15, is **\$901,753**, and the legal supplemental general fund budget is **\$220,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 291 Grinnell Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
79.5	90.0	82.5	90.0	0.0	0.0	90.0	0.0	91.3	13.5	1.1	0.0	0.0	24.0	10.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	35.0	15.3	0.0	0.0	0.0	0.0	0.0	98,288	25.5

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
234.1	0	901,753	934,495	901,753	0	<b>901,753</b>	1,034,902	30.00%	310,471	220,000	<b>220,000</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Kraus,

The legal general fund budget for USD 292, for 2014-15, is **\$1,127,095**, and the legal supplemental general fund budget is **\$405,688**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 292 Wheatland**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
92.0	97.5	106.5	106.5	0.0	0.0	106.5	0.0	106.2	22.8	1.9	0.0	0.0	28.0	12.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	71.5	29.9	0.0	0.0	0.0	0.0	0.0	135,962	35.3

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
292.6	0	1,127,095	1,134,414	1,127,095	0	<b>1,127,095</b>	1,352,742	30.00%	405,823	405,688	<b>405,688</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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June 17, 2015  
**FINAL**

Linda Zeigler, Superintendent  
USD 293 Quinter Public Schools  
PO Box 540  
Quinter KS 67752

### Audited Enrollment

Dear Mrs. Zeigler,

The legal general fund budget for USD 293, for 2014-15, is **\$2,458,346**, and the legal supplemental general fund budget is **\$872,320**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 293 Quinter Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
286.7	285.5	283.5	285.5	0.0	3.0	288.5	0.0	148.5	50.5	4.2	11.3	0.7	69.0	31.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	64.0	26.8	0.0	0.0	0.0	0.0	0.0	531,406	138.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
638.2	0	2,458,346	2,578,529	2,458,346	0	<b>2,458,346</b>	2,777,304	33.00%	916,510	872,320	<b>872,320</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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June 17, 2015  
**FINAL**

Duane Dorshorst, Superintendent  
USD 294 Oberlin  
131 E Commercial  
Oberlin KS 67749

### Audited Enrollment

Dear Mr. Dorshorst,

The legal general fund budget for USD 294, for 2014-15, is **\$2,612,041**, and the legal supplemental general fund budget is **\$904,293**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 294 Oberlin**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
343.0	344.5	332.0	344.5	0.0	0.0	344.5	0.0	161.6	100.6	8.4	0.0	0.0	99.0	45.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	77.5	36.9	0.0	0.0	0.0	0.0	0.0	314,467	81.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
678.1	0	2,612,041	2,708,726	2,612,041	0	<b>2,612,041</b>	3,014,309	30.00%	904,293	928,290	<b>904,293</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Schiltz,

The legal general fund budget for USD 297, for 2014-15, is **\$2,174,069**, and the legal supplemental general fund budget is **\$749,559**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 297 St Francis Comm Sch**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
283.0	284.0	277.0	284.0	0.0	0.0	284.0	0.0	149.6	21.5	1.8	17.9	1.2	97.0	44.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	58.0	27.6	0.0	0.0	0.0	0.0	0.0	215,814	56.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
564.4	0	2,174,069	2,320,060	2,174,069	0	<b>2,174,069</b>	2,498,530	30.00%	749,559	796,869	<b>749,559</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

Gary Nelson, Superintendent  
USD 298 Lincoln  
PO Box 289  
Lincoln KS 67455-0289

### Audited Enrollment

Dear Mr. Nelson,

The legal general fund budget for USD 298, for 2014-15, is **\$2,911,342**, and the legal supplemental general fund budget is **\$996,229**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 298 Lincoln**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
336.8	340.5	326.6	340.5	0.0	6.5	347.0	0.0	162.5	45.8	3.8	11.4	0.8	154.0	70.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
10.1	0.0	0.0	129.0	47.1	0.0	0.0	0.0	0.0	0.0	440,429	114.3

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
755.8	0	2,911,342	2,948,706	2,911,342	0	<b>2,911,342</b>	3,320,764	30.00%	996,229	1,005,960	<b>996,229</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Stecklein,

The legal general fund budget for USD 299, for 2014-15, is **\$2,087,399**, and the legal supplemental general fund budget is **\$550,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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

June 17, 2015 FINAL

**USD 299 Sylvan Grove**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Republished Budget</b>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
219.5	212.7	217.8	217.8	0.0	3.5	221.3	0.0	153.3	39.5	3.3	0.0	0.0	88.0	40.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
3.0	0.0	0.0	158.5	59.9	0.0	0.0	0.0	0.0	0.0	235,133	61.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
541.9	0	2,087,399	2,097,399	2,087,399	0	<b>2,087,399</b>	2,394,374	30.00%	718,312	550,000	<b>550,000</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Baldwin,

The legal general fund budget for USD 300, for 2014-15, is **\$2,772,928**, and the legal supplemental general fund budget is **\$936,283**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 300 Comanche County**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
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<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
326.0	324.5	312.0	324.5	0.0	0.0	324.5	0.0	154.4	74.4	6.2	0.0	0.0	74.0	33.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	206.0	78.6	0.0	0.0	0.0	0.0	0.0	438,618	113.9

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
711.3	33,000	2,772,928	2,873,080	2,772,928	0	<b>2,772,928</b>	3,120,944	30.00%	936,283	966,882	<b>936,283</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Reinhardt,

The legal general fund budget for USD 303, for 2014-15, is **\$2,228,382**, and the legal supplemental general fund budget is **\$771,787**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 303 Ness City**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
304.9	298.8	293.9	299.2	0.0	0.0	299.2	0.0	145.5	101.7	8.5	73.7	4.9	94.0	42.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	42.5	20.8	0.0	0.0	0.0	0.0	0.0	218,573	56.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
578.5	0	2,228,382	2,409,041	2,228,382	0	<b>2,228,382</b>	2,572,623	30.00%	771,787	789,786	<b>771,787</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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June 17, 2015  
**FINAL**

William Hall, Superintendent  
USD 305 Salina  
Box 797  
Salina KS 67402-0797

**Audited Enrollment  
Republished Budget**

Dear Mr. Hall,

The legal general fund budget for USD 305, for 2014-15, is **\$43,761,802**, and the legal supplemental general fund budget is **\$15,000,670**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 305 Salina**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Republished Budget</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
6,872.1	6,894.1	6,920.7	6,920.7	0.0	28.5	6,949.2	53.6	243.5	999.1	83.3	1,686.7	111.0	3,618.0	1,649.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
379.9	0.0	0.0	1,060.0	168.9	0.0	0.0	0.0	56.3	0.0	6,621,228	1,718.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
11,360.8	0	43,761,802	44,270,651	43,761,802	0	<b>43,761,802</b>	50,008,299	30.00%	15,002,490	15,000,670	<b>15,000,670</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Budget Reduction**

Dear Mr. Proffitt,

The legal general fund budget for USD 306, for 2014-15, is **\$5,022,081**, and the legal supplemental general fund budget is **\$1,717,612**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-1,697 as noted in column 20(c) on the reverse side.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 306 Southeast Of Saline**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Budget Reduction</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
703.8	720.2	692.8	720.2	0.0	0.0	720.2	5.1	245.9	194.2	16.2	0.0	0.0	111.0	50.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	418.0	99.6	0.0	0.0	0.0	5.4	0.0	640,447	166.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,304.2	0	5,023,778	5,063,839	5,023,778	-1,697	<b>5,022,081</b>	5,725,372	30.00%	1,717,612	1,737,306	<b>1,717,612</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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

June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Minneman,

The legal general fund budget for USD 307, for 2014-15, is **\$3,620,495**, and the legal supplemental general fund budget is **\$1,233,338**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 307 EII-Saline**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
482.9	489.2	468.5	489.2	0.0	0.0	489.2	7.6	205.4	147.6	12.3	14.7	1.0	110.0	50.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	210.0	59.0	0.0	0.0	0.0	8.0	0.0	442,346	114.8

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
939.9	0	3,620,495	3,760,322	3,620,495	0	<b>3,620,495</b>	4,111,125	30.00%	1,233,338	1,283,630	<b>1,233,338</b>

**Column Notes**

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- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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

June 17, 2015  
**FINAL**

Shellaine Kiblinger, Superintendent  
USD 308 Hutchinson Public Schools  
Box 1908  
Hutchinson KS 67504-1908

### Audited Enrollment

Dear Dr. Kiblinger,

The legal general fund budget for USD 308, for 2014-15, is **\$30,683,510**, and the legal supplemental general fund budget is **\$10,000,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 308 Hutchinson Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
4,800.2	4,852.5	4,792.6	4,852.5	0.0	28.0	4,880.5	16.1	171.0	1,373.6	114.5	673.9	44.4	2,751.0	1,254.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
288.9	0.0	0.0	45.5	9.6	0.0	0.0	0.0	16.9	0.0	4,185,652	1,086.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
7,866.9	380,211	30,683,510	31,213,930	30,683,510	0	<b>30,683,510</b>	34,553,318	30.00%	10,365,995	10,000,000	<b>10,000,000</b>

**Column Notes**

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June 17, 2015  
**FINAL**

William Hagerman, Superintendent  
USD 309 Nickerson  
4501 West Fourth  
Hutchinson KS 67501-9131

**Audited Enrollment  
Republished Budget**

Dear Dr. Hagerman,

The legal general fund budget for USD 309, for 2014-15, is **\$8,102,682**, and the legal supplemental general fund budget is **\$2,762,484**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## **USD 309 Nickerson**

### **2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<b>Audited Enrollment</b> <b>Republished Budget</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,090.1	1,098.3	1,106.0	1,106.0	0.0	4.5	1,110.5	0.0	231.9	216.2	18.0	113.2	7.5	535.0	244.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
49.4	0.0	0.0	494.5	109.6	0.0	0.0	0.0	0.0	0.0	1,281,098	332.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
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2,103.5	0	8,102,682	8,102,682	8,102,682	0	<b>8,102,682</b>	9,232,439	30.00%	2,769,732	2,762,484	<b>2,762,484</b>

#### **Column Notes**

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June 17, 2015  
**FINAL**

Nathan Reed, Superintendent  
USD 310 Fairfield  
16115 South Langdon Road  
Langdon KS 67583

### Audited Enrollment

Dear Mr. Reed,

The legal general fund budget for USD 310, for 2014-15, is **\$2,657,110**, and the legal supplemental general fund budget is **\$930,708**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 310 Fairfield**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
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<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
266.5	272.0	274.5	274.5	0.0	0.0	274.5	0.0	151.5	128.5	10.7	52.7	3.5	145.0	66.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
15.2	0.0	0.0	273.0	83.7	0.0	0.0	0.0	0.0	0.0	325,881	84.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
689.8	0	2,657,110	2,755,721	2,657,110	0	<b>2,657,110</b>	3,102,360	30.00%	930,708	943,811	<b>930,708</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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

June 17, 2015  
**FINAL**

Brad Wade, Superintendent  
USD 311 Pretty Prairie  
PO Box 218  
Pretty Prairie KS 67570-0218

### Audited Enrollment

Dear Mr. Wade,

The legal general fund budget for USD 311, for 2014-15, is **\$2,235,632**, and the legal supplemental general fund budget is **\$765,242**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 311 Pretty Prairie**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
273.2	275.3	272.4	275.3	0.0	0.0	275.3	0.0	151.3	129.2	10.8	0.0	0.0	79.0	36.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	103.0	33.3	0.0	0.0	0.0	0.0	0.0	275,723	71.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
578.3	8,020	2,235,632	2,304,197	2,235,632	0	<b>2,235,632</b>	2,550,806	30.00%	765,242	787,957	<b>765,242</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. White,

The legal general fund budget for USD 312, for 2014-15, is **\$6,529,983**, and the legal supplemental general fund budget is **\$2,384,527**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 312 Haven Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**  
**Republished Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
849.9	855.5	850.5	855.5	0.0	4.5	860.0	53.4	252.8	395.2	32.9	215.5	14.2	279.0	127.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	437.0	109.3	0.0	0.0	0.0	56.1	0.0	920,543	239.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,691.5	14,325	6,529,983	6,567,347	6,529,983	0	<b>6,529,983</b>	7,254,127	33.00%	2,393,862	2,384,527	<b>2,384,527</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Berblinger,

The legal general fund budget for USD 313, for 2014-15, is **\$13,570,981**, and the legal supplemental general fund budget is **\$4,617,490**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 313 Buhler**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,138.5	2,091.7	2,101.5	2,110.6	0.0	26.0	2,136.6	0.0	74.9	515.2	42.9	80.1	5.3	587.0	267.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	664.0	166.0	1,017.0	178.7	0.0	0.0	0.0	0.0	3.0	2,495,904	648.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
3,523.1	0	13,570,981	13,777,063	13,570,981	0	<b>13,570,981</b>	15,391,633	30.00%	4,617,490	4,693,477	<b>4,617,490</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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## School Finance

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

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

June 17, 2015  
**FINAL**

Janci Mills, Superintendent  
USD 314 Brewster  
PO Box 220  
Brewster KS 67732-0220

### Audited Enrollment

Dear Mrs. Mills,

The legal general fund budget for USD 314, for 2014-15, is **\$1,128,613**, and the legal supplemental general fund budget is **\$346,867**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 314 Brewster**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
89.2	98.9	111.0	111.0	0.0	0.0	111.0	0.0	109.4	0.0	0.0	0.0	0.0	39.0	17.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	36.0	16.7	0.0	0.0	0.0	0.0	0.0	131,589	34.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
289.1	15,000	1,128,613	1,156,702	1,128,613	0	<b>1,128,613</b>	1,276,090	30.00%	382,827	346,867	<b>346,867</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





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June 17, 2015  
**FINAL**

Terrel Harrison, Superintendent  
USD 315 Colby Public Schools  
600 W Third St  
Colby KS 67701-2000

**Audited Enrollment  
Budget Reduction**

Dear Ms. Harrison,

The legal general fund budget for USD 315, for 2014-15, is **\$6,137,326**, and the legal supplemental general fund budget is **\$2,176,376**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-1,221 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 315 Colby Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
<b>Budget Reduction</b>

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
943.9	914.5	895.7	918.0	0.0	0.0	918.0	7.0	251.7	282.3	23.5	79.3	5.2	267.0	121.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	184.0	62.5	0.0	0.0	0.0	7.4	0.0	784,023	203.5

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,593.6	0	6,138,547	6,306,109	6,138,547	-1,221	<b>6,137,326</b>	7,254,585	30.00%	2,176,376	2,185,535	<b>2,176,376</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Herl,

The legal general fund budget for USD 316, for 2014-15, is **\$1,823,537**, and the legal supplemental general fund budget is **\$653,751**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

## USD 316 Golden Plains

### 2014-15 Legal Maximum General Fund Budget

(general fund computed using \$3,852 BSAPP)

### Audited Enrollment Republished Budget

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
193.5	187.4	178.9	187.4	0.0	3.0	190.4	0.0	147.5	13.1	1.1	51.0	3.4	87.0	39.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
6.5	0.0	0.0	72.5	26.3	0.0	0.0	0.0	0.0	0.0	225,500	58.5

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
473.4	0	1,823,537	1,866,294	1,823,537	0	<b>1,823,537</b>	2,204,762	30.00%	661,429	653,751	<b>653,751</b>

#### Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

Denise O'Dea, Superintendent  
USD 320 Wamego  
510 E Highway 24  
Wamego KS 66547-9520

**Audited Enrollment  
Budget Reduction**

Dear Mrs. O'Dea,

The legal general fund budget for USD 320, for 2014-15, is **\$8,879,549**, and the legal supplemental general fund budget is **\$3,002,851**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-845 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 320 Wamego**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Budget Reduction</b>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,446.0	1,464.6	1,494.8	1,494.8	0.0	0.0	1,494.8	0.0	117.0	273.5	22.8	9.2	0.6	327.0	149.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	409.0	95.3	0.0	0.0	0.0	0.0	0.0	1,570,098	407.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,287.2	70,100	8,880,394	9,341,864	8,880,394	-845	<b>8,879,549</b>	10,009,502	30.00%	3,002,851	3,148,005	<b>3,002,851</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Lacock,

The legal general fund budget for USD 321, for 2014-15, is **\$7,734,046**, and the legal supplemental general fund budget is **\$2,634,833**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 321 Kaw Valley**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,110.2	1,118.5	1,112.9	1,118.5	0.0	8.5	1,127.0	0.0	229.0	274.3	22.9	0.0	0.0	346.0	157.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	414.0	107.2	0.0	0.0	0.0	0.0	0.0	1,401,664	363.9

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
2,007.8	0	7,734,046	7,861,932	7,734,046	0	<b>7,734,046</b>	8,782,775	30.00%	2,634,833	2,676,880	<b>2,634,833</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





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June 17, 2015  
**FINAL**

Adam McDaniel, Superintendent  
USD 322 Onaga-Havensville-Wheaton  
P O Box 60  
Onaga KS 66521

**Audited Enrollment  
Republished Budget**

Dear Mr. McDaniel,

The legal general fund budget for USD 322, for 2014-15, is **\$2,443,709**, and the legal supplemental general fund budget is **\$838,675**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 322 Onaga-Havensville-Wheaton**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Republished Budget</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
320.5	304.0	304.5	309.7	0.0	0.0	309.7	0.0	148.9	91.5	7.6	0.0	0.0	109.0	49.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.2	0.0	0.0	142.5	44.9	0.0	0.0	0.0	0.0	0.0	282,909	73.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
634.4	0	2,443,709	2,443,709	2,443,709	0	<b>2,443,709</b>	2,801,799	30.00%	840,540	838,675	<b>838,675</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

Darrel Stufflebeam, Superintendent  
USD 323 Rock Creek  
Box 70  
Westmoreland KS 66549-0070

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Dr. Stufflebeam,

The legal general fund budget for USD 323, for 2014-15, is **\$6,398,505**, and the legal supplemental general fund budget is **\$1,999,750**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-823 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 323 Rock Creek**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b>  <b>Budget Reduction</b></p>
---

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
857.6	854.9	902.1	902.1	0.0	0.0	902.1	0.0	252.2	191.9	16.0	7.5	0.5	210.0	95.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	183.4	45.9	591.5	132.3	0.0	0.0	0.0	0.0	0.0	833,952	216.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,661.3	0	6,399,328	6,399,328	6,399,328	-823	<b>6,398,505</b>	7,377,148	30.00%	2,213,144	1,999,750	<b>1,999,750</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Gower,

The legal general fund budget for USD 325, for 2014-15, is **\$4,390,510**, and the legal supplemental general fund budget is **\$1,523,659**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 325 Phillipsburg**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
591.0	587.0	591.0	591.0	0.0	0.0	591.0	0.0	227.7	66.6	5.6	0.0	0.0	211.0	96.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
1.0	0.0	0.0	121.0	42.7	0.0	0.0	0.0	0.0	0.0	676,280	175.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,139.8	0	4,390,510	4,476,024	4,390,510	0	<b>4,390,510</b>	5,086,297	30.00%	1,525,889	1,523,659	<b>1,523,659</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Gower,

The legal general fund budget for USD 326, for 2014-15, is **\$1,624,388**, and the legal supplemental general fund budget is **\$565,637**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 326 Logan**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
182.0	168.0	149.5	168.0	0.0	3.0	171.0	0.0	141.3	72.7	6.1	0.0	0.0	63.0	28.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.8	0.0	0.0	58.5	23.8	0.0	0.0	0.0	0.0	0.0	192,495	50.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
421.7	0	1,624,388	1,666,760	1,624,388	0	<b>1,624,388</b>	1,885,458	30.00%	565,637	570,858	<b>565,637</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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June 17, 2015  
**FINAL**

Eric Reid, Superintendent  
USD 327 Ellsworth  
P.O. Box 306  
Ellsworth KS 67439-0306

### Audited Enrollment

Dear Mr. Reid,

The legal general fund budget for USD 327, for 2014-15, is **\$4,310,773**, and the legal supplemental general fund budget is **\$1,481,709**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 327 Ellsworth**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
575.6	581.5	592.0	592.0	0.0	0.0	592.0	0.0	227.9	98.1	8.2	5.1	0.3	179.0	81.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	235.0	74.3	0.0	0.0	0.0	0.0	0.0	519,349	134.8

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,119.1	0	4,310,773	4,367,783	4,310,773	0	<b>4,310,773</b>	4,939,030	30.00%	1,481,709	1,498,000	<b>1,481,709</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

James Kenworthy, Superintendent  
USD 329 Mill Creek Valley  
PO Box 157  
Alma KS 66401-0157

### Audited Enrollment

Dear Dr. Kenworthy,

The legal general fund budget for USD 329, for 2014-15, is **\$3,630,110**, and the legal supplemental general fund budget is **\$1,269,535**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 329 Mill Creek Valley**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
456.0	471.5	453.5	471.5	0.0	0.0	471.5	0.0	200.8	210.8	17.6	0.0	0.0	102.0	46.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	292.5	86.5	0.0	0.0	0.0	0.0	1.0	446,426	115.9

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
939.8	10,000	3,630,110	3,744,899	3,630,110	0	<b>3,630,110</b>	4,231,783	30.00%	1,269,535	1,293,512	<b>1,269,535</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Anshutz,

The legal general fund budget for USD 330, for 2014-15, is **\$4,003,769**, and the legal supplemental general fund budget is **\$1,364,541**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 330 Mission Valley**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
478.1	474.1	454.0	474.1	0.0	0.0	474.1	0.0	201.5	219.7	18.3	0.0	0.0	115.0	52.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	396.0	107.7	0.0	0.0	0.0	0.0	0.0	714,010	185.4

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,039.4	0	4,003,769	4,058,082	4,003,769	0	<b>4,003,769</b>	4,548,470	30.00%	1,364,541	1,381,360	<b>1,364,541</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Dr. Diepenbrock,

The legal general fund budget for USD 331, for 2014-15, is **\$6,819,196**, and the legal supplemental general fund budget is **\$2,349,718**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 331 Kingman - Norwich**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
958.8	923.1	929.8	937.2	0.0	0.0	937.2	7.9	250.9	386.8	32.2	0.0	0.0	353.0	161.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
6.7	0.0	0.0	280.9	90.8	0.0	0.0	0.0	8.3	0.0	1,090,694	283.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,770.3	0	6,819,196	7,061,101	6,819,196	0	<b>6,819,196</b>	7,832,394	30.00%	2,349,718	2,395,393	<b>2,349,718</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Reed,

The legal general fund budget for USD 332, for 2014-15, is **\$1,560,830**, and the legal supplemental general fund budget is **\$537,156**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 332 Cunningham**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
170.5	155.1	157.8	161.1	0.0	0.0	161.1	0.0	137.3	0.0	0.0	0.0	0.0	47.0	21.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	62.0	24.9	0.0	0.0	0.0	0.0	0.0	232,874	60.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
405.2	0	1,560,830	1,633,248	1,560,830	0	<b>1,560,830</b>	1,790,519	30.00%	537,156	556,998	<b>537,156</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

Beverly Mortimer, Superintendent  
USD 333 Concordia  
217 W 7th  
Concordia KS 66901-2803

### Audited Enrollment

Dear Ms. Mortimer,

The legal general fund budget for USD 333, for 2014-15, is **\$6,729,444**, and the legal supplemental general fund budget is **\$2,393,007**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 333 Concordia**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,019.9	996.5	1,001.5	1,006.0	0.0	9.5	1,015.5	5.0	244.8	266.7	22.2	5.8	0.4	361.0	164.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
1.3	0.0	0.0	217.0	66.1	0.0	0.0	0.0	5.3	0.0	873,759	226.8

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,747.0	0	6,729,444	7,080,361	6,729,444	0	<b>6,729,444</b>	7,976,691	30.00%	2,393,007	2,479,215	<b>2,393,007</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Perkins,

The legal general fund budget for USD 334, for 2014-15, is **\$2,201,033**, and the legal supplemental general fund budget is **\$713,212**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 334 Southern Cloud**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
211.0	229.6	199.0	229.6	0.0	0.0	229.6	33.0	154.0	34.0	2.8	0.0	0.0	108.0	49.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
9.1	0.0	0.0	28.0	13.0	0.0	0.0	0.0	34.7	0.0	304,240	79.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
571.4	0	2,201,033	2,233,775	2,201,033	0	<b>2,201,033</b>	2,377,374	30.00%	713,212	762,478	<b>713,212</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

Kansas State Department of Education  
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[www.ksde.org](http://www.ksde.org)

June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Budget Reduction**

Dear Ms. Walsh,

The legal general fund budget for USD 335, for 2014-15, is **\$3,004,003**, and the legal supplemental general fund budget is **\$1,035,405**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-942 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

## **USD 335 North Jackson**

### **2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<b>Audited Enrollment Budget Reduction</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
369.0	388.0	376.0	388.0	0.0	0.0	388.0	0.0	176.3	151.4	12.6	0.0	0.0	117.0	53.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	263.0	69.3	0.0	0.0	0.0	0.0	0.0	310,147	80.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
780.1	0	3,004,945	3,070,044	3,004,945	-942	<b>3,004,003</b>	3,451,351	30.00%	1,035,405	1,057,165	<b>1,035,405</b>

#### **Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





## School Finance

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June 17, 2015  
**FINAL**

Dennis Stones, Superintendent  
USD 336 Holton  
P.O. Box 352  
Holton KS 66436-1947

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Stones,

The legal general fund budget for USD 336, for 2014-15, is **\$7,312,525**, and the legal supplemental general fund budget is **\$2,554,123**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-1,653 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 336 Holton**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b>  <b>Budget Reduction</b></p>
---

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,102.1	1,151.4	1,118.5	1,151.4	0.0	0.0	1,151.4	0.0	224.4	351.0	29.3	70.5	4.6	398.0	181.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	365.0	84.2	0.0	0.0	0.0	0.0	0.0	860,589	223.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,898.8	0	7,314,178	7,521,800	7,314,178	-1,653	<b>7,312,525</b>	8,513,744	30.00%	2,554,123	2,555,671	<b>2,554,123</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

John Rundle, Superintendent  
USD 337 Royal Valley  
Box 219  
Mayetta KS 66509-0219

**Audited Enrollment  
Budget Reduction**

Dear Mr. Rundle,

The legal general fund budget for USD 337, for 2014-15, is **\$6,613,150**, and the legal supplemental general fund budget is **\$2,287,502**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-734 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 337 Royal Valley**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Budget Reduction</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
911.1	917.4	871.5	917.4	0.0	0.0	917.4	0.0	251.8	220.9	18.4	0.0	0.0	358.0	163.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
10.0	0.0	0.0	618.0	127.2	0.0	0.0	0.0	0.0	1.0	878,180	228.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,717.0	0	6,613,884	6,699,784	6,613,884	-734	<b>6,613,150</b>	7,625,007	30.00%	2,287,502	2,291,030	<b>2,287,502</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

Loren Feldkamp, Superintendent  
USD 338 Valley Falls  
700 Oak Street  
Valley Falls KS 66088-1263

**Audited Enrollment  
Budget Reduction**

Dear Mr. Feldkamp,

The legal general fund budget for USD 338, for 2014-15, is **\$3,083,914**, and the legal supplemental general fund budget is **\$1,056,443**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-3,849 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 338 Valley Falls**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Budget Reduction</b>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
373.0	388.5	380.0	388.5	0.0	6.0	394.5	0.0	178.3	80.2	6.7	0.0	0.0	143.0	65.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
1.2	0.0	0.0	124.0	33.7	0.0	0.0	0.0	0.0	0.0	470,071	122.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
801.6	0	3,087,763	3,090,074	3,087,763	-3,849	<b>3,083,914</b>	3,521,475	30.00%	1,056,443	1,057,327	<b>1,056,443</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mrs. Jennings,

The legal general fund budget for USD 339, for 2014-15, is **\$3,446,942**, and the legal supplemental general fund budget is **\$1,171,469**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 339 Jefferson County North**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
437.5	431.0	415.0	431.0	0.0	5.0	436.0	0.0	191.0	93.2	7.8	0.0	0.0	107.0	48.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	6.2	1.6	214.0	51.2	0.0	0.0	0.0	0.0	0.0	598,459	155.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
891.8	11,728	3,446,942	3,597,170	3,446,942	0	<b>3,446,942</b>	3,904,895	30.00%	1,171,469	1,220,769	<b>1,171,469</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Happer,

The legal general fund budget for USD 340, for 2014-15, is **\$5,928,228**, and the legal supplemental general fund budget is **\$2,035,421**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 340 Jefferson West**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
858.6	854.8	822.0	854.8	0.0	0.0	854.8	0.0	252.8	217.9	18.2	0.0	0.0	188.0	85.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	502.0	88.2	0.0	0.0	0.0	0.0	1.0	918,031	238.3

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,539.0	0	5,928,228	6,013,742	5,928,228	0	<b>5,928,228</b>	6,784,735	30.00%	2,035,421	2,052,516	<b>2,035,421</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Pfau,

The legal general fund budget for USD 341, for 2014-15, is **\$4,674,017**, and the legal supplemental general fund budget is **\$1,591,626**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 341 Oskaloosa Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**  
**Republished Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
492.5	517.5	519.5	519.5	0.0	15.0	534.5	0.0	216.2	87.0	7.3	0.0	0.0	293.0	133.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
30.8	0.0	0.0	317.0	67.0	0.0	0.0	0.0	0.0	0.0	863,013	224.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,213.4	0	4,674,017	4,750,286	4,674,017	0	<b>4,674,017</b>	5,305,419	30.00%	1,591,626	1,592,976	<b>1,591,626</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Lilly,

The legal general fund budget for USD 342, for 2014-15, is **\$3,865,482**, and the legal supplemental general fund budget is **\$1,340,050**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 342 McLouth**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
485.5	493.7	484.1	493.7	0.0	6.0	499.7	0.0	208.0	99.8	8.3	0.0	0.0	176.0	80.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.2	0.0	0.0	239.0	52.9	0.0	0.0	0.0	0.0	0.0	593,601	154.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,003.5	0	3,865,482	3,998,376	3,865,482	0	<b>3,865,482</b>	4,466,834	30.00%	1,340,050	1,364,255	<b>1,340,050</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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June 17, 2015  
**FINAL**

Denis Yoder, Superintendent  
USD 343 Perry Public Schools  
Box 729  
Perry KS 66073-0729

### Audited Enrollment

Dear Dr. Yoder,

The legal general fund budget for USD 343, for 2014-15, is **\$5,925,532**, and the legal supplemental general fund budget is **\$2,024,282**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 343 Perry Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
---------------------------

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
843.8	804.0	753.6	804.0	0.0	5.5	809.5	0.0	251.8	130.9	10.9	1.6	0.1	230.0	104.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	510.5	107.4	0.0	0.0	0.0	0.0	0.0	977,177	253.7

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,538.3	0	5,925,532	6,069,982	5,925,532	0	<b>5,925,532</b>	6,747,606	30.00%	2,024,282	2,069,043	<b>2,024,282</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Budget Reduction**

Dear Mr. Laver,

The legal general fund budget for USD 344, for 2014-15, is **\$2,841,122**, and the legal supplemental general fund budget is **\$987,719**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-3,195 as noted in column 20(c) on the reverse side.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

## USD 344 Pleasanton

### 2014-15 Legal Maximum General Fund Budget

(general fund computed using \$3,852 BSAPP)

#### Audited Enrollment Budget Reduction

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
328.0	365.2	353.0	365.2	0.0	7.5	372.7	0.0	171.3	78.8	6.6	0.0	0.0	204.0	93.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
21.4	0.0	0.0	69.0	20.3	0.0	0.0	0.0	0.0	0.0	204,705	53.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
738.4	0	2,844,317	2,978,752	2,844,317	-3,195	<b>2,841,122</b>	3,292,396	30.00%	987,719	1,029,281	<b>987,719</b>

#### Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

Mike Mathes, Superintendent  
USD 345 Seaman  
901 NW Lyman Rd  
Topeka KS 66608-1900

**Audited Enrollment  
Republished Budget**

Dear Mr. Mathes,

The legal general fund budget for USD 345, for 2014-15, is **\$21,982,594**, and the legal supplemental general fund budget is **\$7,450,595**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 345 Seaman**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b></p>
--

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,709.3	3,686.5	3,728.2	3,728.2	0.0	16.0	3,744.2	18.6	131.2	840.2	70.0	26.5	1.7	1,138.0	518.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	1,785.0	261.3	0.0	0.0	0.0	19.5	1.0	3,694,054	959.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
5,706.8	0	21,982,594	21,997,616	21,982,594	0	<b>21,982,594</b>	24,919,631	30.00%	7,475,889	7,450,595	<b>7,450,595</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Powelson,

The legal general fund budget for USD 346, for 2014-15, is **\$4,411,310**, and the legal supplemental general fund budget is **\$1,534,596**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 346 Jayhawk**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
517.3	504.4	503.5	508.4	0.0	10.0	518.4	1.0	212.5	193.1	16.1	1.4	0.1	253.0	115.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
24.4	234.2	58.6	311.0	85.3	0.0	0.0	0.0	1.1	0.0	436,507	113.3

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,145.2	0	4,411,310	4,603,525	4,411,310	0	<b>4,411,310</b>	5,115,321	30.00%	1,534,596	1,585,917	<b>1,534,596</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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

June 17, 2015  
**FINAL**

Bob Davies, Superintendent  
USD 347 Kinsley-Offerle  
120 W 8th St  
Kinsley KS 67547-1168

### Audited Enrollment

Dear Mr. Davies,

The legal general fund budget for USD 347, for 2014-15, is **\$2,996,456**, and the legal supplemental general fund budget is **\$1,032,998**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 347 Kinsley-Offerle**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
339.5	351.5	329.0	351.5	0.0	4.5	356.0	0.0	165.6	114.4	9.5	313.7	20.7	146.0	66.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
6.1	0.0	0.0	173.5	55.8	0.0	0.0	0.0	0.0	0.0	366,114	95.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
775.3	10,000	2,996,456	3,298,838	2,996,456	0	<b>2,996,456</b>	3,443,326	30.00%	1,032,998	1,123,056	<b>1,032,998</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))





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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Dorathy,

The legal general fund budget for USD 348, for 2014-15, is **\$8,275,252**, and the legal supplemental general fund budget is **\$2,824,943**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2014-15 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2014-15 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 348 Baldwin City**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,311.2	1,326.0	1,316.7	1,326.0	0.0	17.5	1,343.5	2.0	174.2	276.4	23.0	3.1	0.2	354.0	161.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	472.5	98.9	0.0	0.0	0.0	2.1	0.0	1,329,087	345.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,148.3	0	8,275,252	8,437,806	8,275,252	0	<b>8,275,252</b>	9,416,475	30.00%	2,824,943	2,875,613	<b>2,824,943</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Mary Jo Taylor, Superintendent  
USD 349 Stafford  
P O Box 400  
Stafford KS 67578-0400

### Audited Enrollment

Dear Dr. Taylor,

The legal general fund budget for USD 349, for 2014-15, is **\$2,159,816**, and the legal supplemental general fund budget is **\$740,990**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 349 Stafford**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
259.4	269.5	262.9	269.5	0.0	0.0	269.5	0.0	152.3	107.3	8.9	28.1	1.8	91.0	41.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	27.0	12.3	0.0	0.0	0.0	0.0	0.0	286,479	74.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
560.7	0	2,159,816	2,300,414	2,159,816	0	<b>2,159,816</b>	2,469,966	30.00%	740,990	787,852	<b>740,990</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Meyer,

The legal general fund budget for USD 350, for 2014-15, is **\$2,762,269**, and the legal supplemental general fund budget is **\$1,005,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**USD 350 St John-Hudson**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**  
**Republished Budget**

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
324.5	331.0	345.0	345.0	0.0	0.0	345.0	0.0	161.8	151.1	12.6	175.5	11.6	136.0	62.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
4.2	0.0	0.0	49.0	20.5	0.0	0.0	0.0	0.0	0.0	382,715	99.4

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
717.1	0	2,762,269	2,810,804	2,762,269	0	<b>2,762,269</b>	3,167,014	33.00%	1,045,115	1,005,000	<b>1,005,000</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



## School Finance

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

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

June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Rinehart,

The legal general fund budget for USD 351, for 2014-15, is **\$2,340,090**, and the legal supplemental general fund budget is **\$780,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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 20 (computed general fund) with Column 20a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. 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. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. 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

June 17, 2015 FINAL

**Audited Enrollment**

**USD 351 Macksville**

**2014-15 Legal Maximum General Fund Budget**

(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
261.3	261.2	235.9	261.2	0.0	5.0	266.2	0.0	152.7	1.8	0.2	289.8	19.1	113.0	51.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
5.9	0.0	0.0	83.5	32.2	0.0	0.0	0.0	0.0	0.0	307,163	79.7

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
607.5	0	2,340,090	2,673,612	2,340,090	0	<b>2,340,090</b>	2,678,157	30.00%	803,447	780,000	<b>780,000</b>

**Column Notes**

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