



## 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**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Biermann,

The legal general fund budget for USD 352, for 2014-15, is **\$7,030,285**, and the legal supplemental general fund budget is **\$2,401,677**. 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 352 Goodland

### 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
1,023.1	1,032.3	1,041.5	1,041.5	0.0	0.0	1,041.5	5.0	241.9	258.4	21.5	326.3	21.5	378.0	172.4

<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
3.4	123.1	30.8	146.0	61.0	0.0	0.0	0.0	5.3	0.0	869,767	225.8

<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
1,825.1	0	7,030,285	7,076,894	7,030,285	0	<b>7,030,285</b>	8,026,827	30.00%	2,408,048	2,401,677	<b>2,401,677</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**

Rick Weiss, Superintendent  
USD 353 Wellington  
Box 648  
Wellington KS 67152-0648

### Audited Enrollment

Dear Mr. Weiss,

The legal general fund budget for USD 353, for 2014-15, is **\$10,212,037**, and the legal supplemental general fund budget is **\$3,471,792**. 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 353 Wellington**

**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
1,571.5	1,515.5	1,551.5	1,551.5	0.0	6.5	1,558.0	0.0	88.5	417.1	34.8	7.5	0.5	731.0	333.3

<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
60.9	0.0	0.0	200.0	56.9	0.0	0.0	0.0	0.0	0.0	1,995,919	518.2

<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
2,651.1	0	10,212,037	10,495,159	10,212,037	0	<b>10,212,037</b>	11,572,640	30.00%	3,471,792	3,558,519	<b>3,471,792</b>

**Column Notes**

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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**

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

### Audited Enrollment

Dear Mr. Jacobs,

The legal general fund budget for USD 355, for 2014-15, is **\$3,183,678**, and the legal supplemental general fund budget is **\$1,091,193**. 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 355 Ellinwood 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
403.4	409.2	414.2	414.2	0.0	0.0	414.2	0.0	184.5	105.0	8.8	0.0	0.0	165.0	75.2

<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
5.5	0.0	0.0	69.3	22.9	0.0	0.0	0.0	0.0	0.0	444,471	115.4

<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
826.5	0	3,183,678	3,647,844	3,183,678	0	<b>3,183,678</b>	3,637,310	30.00%	1,091,193	1,248,184	<b>1,091,193</b>

**Column Notes**

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June 17, 2015  
**FINAL**

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

### Audited Enrollment

Dear Mr. Murphy,

The legal general fund budget for USD 356, for 2014-15, is **\$3,624,347**, and the legal supplemental general fund budget is **\$1,248,630**. 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 356 Conway Springs**  
**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>
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514.7	492.3	480.5	495.8	0.0	0.0	495.8	0.0	207.1	137.1	11.4	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	166.1	45.4	0.0	0.0	0.0	0.0	0.0	492,406	127.8

<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>
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940.9	0	3,624,347	3,826,962	3,624,347	0	<b>3,624,347</b>	4,162,101	30.00%	1,248,630	1,312,000	<b>1,248,630</b>

**Column Notes**

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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

Kansas State Department of Education  
Landon State Office Building  
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Topeka, Kansas 66612-1212

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June 17, 2015  
**FINAL**

Rose Kane, Superintendent  
USD 357 Belle Plaine  
Box 760  
Belle Plaine KS 67013-0760

### Audited Enrollment

Dear Dr. Kane,

The legal general fund budget for USD 357, for 2014-15, is **\$4,532,648**, and the legal supplemental general fund budget is **\$1,588,804**. 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 357 Belle Plaine**

**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
601.5	582.5	592.3	592.3	0.0	7.5	599.8	0.0	229.3	84.2	7.0	0.0	0.0	200.0	91.2

<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	178.5	41.6	0.0	0.0	0.0	0.0	0.0	800,421	207.8

<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
1,176.7	0	4,532,648	4,895,892	4,532,648	0	<b>4,532,648</b>	5,296,014	30.00%	1,588,804	1,678,919	<b>1,588,804</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)
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June 17, 2015  
**FINAL**

Mark Whitener, Superintendent  
USD 358 Oxford  
Box 937  
Oxford KS 67119-0937

### Audited Enrollment

Dear Mr. Whitener,

The legal general fund budget for USD 358, for 2014-15, is **\$2,830,450**, and the legal supplemental general fund budget is **\$925,529**. 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 358 Oxford**  
**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
346.9	315.2	315.6	325.9	0.0	2.0	327.9	35.4	155.7	67.5	5.6	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
2.4	0.0	0.0	101.0	29.9	0.0	0.0	0.0	37.2	0.0	460,788	119.6

<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
734.8	0	2,830,450	3,144,388	2,830,450	0	<b>2,830,450</b>	3,085,096	30.00%	925,529	1,029,235	<b>925,529</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))
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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**

Julie McPherron, Superintendent  
USD 359 Argonia Public Schools  
202 E. Allen St.  
Argonia KS 67004

### Audited Enrollment

Dear Dr. McPherron,

The legal general fund budget for USD 359, for 2014-15, is **\$1,564,682**, and the legal supplemental general fund budget is **\$502,723**. 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 359 Argonia 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
161.5	160.0	163.9	163.9	0.0	2.0	165.9	0.0	139.3	28.2	2.4	0.0	0.0	55.0	25.1

<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	52.0	18.9	0.0	0.0	0.0	0.0	0.0	210,311	54.6

<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
406.2	0	1,564,682	1,618,610	1,564,682	0	<b>1,564,682</b>	1,821,451	30.00%	546,435	502,723	<b>502,723</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)
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June 17, 2015  
**FINAL**

Alan Jamison, Superintendent  
USD 360 Caldwell  
22 N. Webb  
Caldwell KS 67022-1458

### Audited Enrollment

Dear Mr. Jamison,

The legal general fund budget for USD 360, for 2014-15, is **\$2,133,623**, and the legal supplemental general fund budget is **\$732,927**. 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 360 Caldwell**

**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
239.0	240.5	243.5	243.5	0.0	3.5	247.0	0.0	154.3	85.1	7.1	0.0	0.0	99.0	45.1

<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
3.5	0.0	0.0	42.0	16.3	0.0	0.0	0.0	0.0	1.0	306,788	79.6

<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
553.9	0	2,133,623	2,184,084	2,133,623	0	<b>2,133,623</b>	2,443,091	30.00%	732,927	745,211	<b>732,927</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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- 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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Topeka, Kansas 66612-1212

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June 17, 2015  
**FINAL**

Josh Swartz, Superintendent  
USD 361 Anthony-Harper  
Box 486  
Anthony KS 67003-0486

### Audited Enrollment

Dear Mr. Swartz,

The legal general fund budget for USD 361, for 2014-15, is **\$6,769,890**, and the legal supplemental general fund budget is **\$2,267,207**. 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 361 Anthony-Harper**  
**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
828.6	828.7	839.8	839.8	0.0	8.0	847.8	0.0	252.7	158.6	13.2	81.3	5.4	468.0	213.4

<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
49.1	0.0	0.0	350.0	108.9	0.0	0.0	0.0	0.0	0.0	1,028,367	267.0

<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
1,757.5	0	6,769,890	6,841,537	6,769,890	0	<b>6,769,890</b>	7,720,712	30.00%	2,316,214	2,267,207	<b>2,267,207</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**

Chris Kleidosty, Superintendent  
USD 362 Prairie View  
13799 KS Hwy 152  
LaCygne KS 66040

### Audited Enrollment

Dear Mr. Kleidosty,

The legal general fund budget for USD 362, for 2014-15, is **\$7,067,264**, and the legal supplemental general fund budget is **\$2,459,649**. 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 362 Prairie View**

**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
913.0	909.3	864.6	909.3	0.0	0.0	909.3	3.5	252.0	227.4	19.0	5.2	0.3	345.0	157.3

<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
7.0	60.7	15.2	641.0	151.3	0.0	0.0	0.0	3.7	0.0	1,231,071	319.6

<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
1,834.7	0	7,067,264	7,365,024	7,067,264	0	<b>7,067,264</b>	8,198,831	30.00%	2,459,649	2,537,506	<b>2,459,649</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))
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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**

Jean Rush, Superintendent  
USD 363 Holcomb  
Box 8  
Holcomb KS 67851-0008

### Audited Enrollment

Dear Mrs. Rush,

The legal general fund budget for USD 363, for 2014-15, is **\$6,380,453**, and the legal supplemental general fund budget is **\$2,150,000**. 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 363 Holcomb**

**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
941.2	913.4	937.3	937.3	0.0	12.0	949.3	3.8	250.2	167.5	14.0	672.7	44.3	439.0	200.2

<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
34.4	0.0	0.0	97.0	32.6	0.0	0.0	0.0	4.0	0.0	490,910	127.4

<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
1,656.4	0	6,380,453	6,404,335	6,380,453	0	<b>6,380,453</b>	7,377,175	30.00%	2,213,153	2,150,000	<b>2,150,000</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)
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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**

Bill Mullins, Superintendent  
USD 364 Marysville  
211 S 10th St  
Marysville KS 66508-1911

### Audited Enrollment

Dear Mr. Mullins,

The legal general fund budget for USD 364, for 2014-15, is **\$5,064,224**, and the legal supplemental general fund budget is **\$1,803,805**. 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 364 Marysville**

**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
701.0	683.7	701.8	701.8	0.0	6.0	707.8	0.0	244.6	317.1	26.4	0.0	0.0	242.0	110.4

<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	182.9	57.6	0.0	0.0	0.0	0.0	0.0	646,925	167.9

<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
1,314.7	0	5,064,224	5,274,544	5,064,224	0	<b>5,064,224</b>	6,012,683	30.00%	1,803,805	1,839,635	<b>1,803,805</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**

Donald Blome, Superintendent  
USD 365 Garnett  
PO Box 328  
Garnett KS 66032

**Audited Enrollment  
Budget Reduction**

Dear Mr. Blome,

The legal general fund budget for USD 365, for 2014-15, is **\$7,231,681**, and the legal supplemental general fund budget is **\$2,484,409**. 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 \$-11,235 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 365 Garnett**  
**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
1,050.0	1,070.6	1,022.0	1,070.6	0.0	0.0	1,070.6	0.0	238.1	216.2	18.0	0.0	0.0	414.0	188.8

<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
10.7	0.0	0.0	351.0	101.4	0.0	0.0	0.0	0.0	0.0	973,439	252.7

<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
1,880.3	0	7,242,916	7,630,042	7,242,916	-11,235	<b>7,231,681</b>	8,281,363	30.00%	2,484,409	2,570,000	<b>2,484,409</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**

Rusty Arnold, Superintendent  
USD 366 Woodson  
P O Box 160  
Yates Center KS 66783-0160

### Audited Enrollment

Dear Mr. Arnold,

The legal general fund budget for USD 366, for 2014-15, is **\$3,685,594**, and the legal supplemental general fund budget is **\$1,261,137**. 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 366 Woodson**  
**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
445.5	437.5	425.6	437.5	0.0	5.0	442.5	0.0	192.8	74.2	6.2	0.0	0.0	207.0	94.4

<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
17.1	0.0	0.0	176.0	59.2	0.0	0.0	0.0	0.0	0.0	557,011	144.6

<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
956.8	0	3,685,594	3,756,470	3,685,594	0	<b>3,685,594</b>	4,203,789	30.00%	1,261,137	1,282,375	<b>1,261,137</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))



## School Finance

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June 17, 2015  
**FINAL**

Gary French, Superintendent  
USD 367 Osawatomie  
1200 Trojan Dr  
Osawatomie KS 66064-1696

**Audited Enrollment  
Republished Budget**

Dear Mr. French,

The legal general fund budget for USD 367, for 2014-15, is **\$8,898,120**, and the legal supplemental general fund budget is **\$2,968,877**. 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 367 Osawatomie**  
**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
1,089.0	1,131.0	1,159.5	1,159.5	0.0	11.5	1,171.0	0.0	220.5	308.3	25.7	0.0	0.0	706.0	321.9

<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
74.1	39.0	9.8	213.5	50.0	0.0	0.0	0.0	0.0	0.0	1,683,288	437.0

<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
2,310.0	0	8,898,120	8,948,928	8,898,120	0	<b>8,898,120</b>	10,093,058	30.00%	3,027,917	2,968,877	<b>2,968,877</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**

Judy Welter, Superintendent  
USD 368 Paola  
PO Box 268  
Paola KS 66071-0268

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mrs. Welter,

The legal general fund budget for USD 368, for 2014-15, is **\$11,470,174**, and the legal supplemental general fund budget is **\$3,915,826**. 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 \$-1,467 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 368 Paola

### 2014-15 Legal Maximum General Fund Budget

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

**Audited Enrollment  
Republished Budget  
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
1,953.3	1,919.0	1,931.0	1,934.4	0.0	0.0	1,934.4	0.0	67.8	452.8	37.7	7.4	0.5	618.0	281.8

<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	803.1	161.9	0.0	0.0	0.0	0.0	1.0	1,899,144	493.0

<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
2,978.1	0	11,471,641	11,710,080	11,471,641	-1,467	<b>11,470,174</b>	13,052,753	30.00%	3,915,826	3,979,737	<b>3,915,826</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**

Jeff Shearon, Superintendent  
USD 369 Burrton  
PO Box 369  
Burrton KS 67020-0369

### Audited Enrollment

Dear Mr. Shearon,

The legal general fund budget for USD 369, for 2014-15, is **\$2,023,456**, and the legal supplemental general fund budget is **\$696,502**. 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.

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 369 Burrton**  
**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
223.8	230.0	220.5	230.0	0.0	5.0	235.0	0.0	154.3	31.8	2.7	2.0	0.1	112.0	51.1

<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
10.0	0.0	0.0	42.5	14.1	0.0	0.0	0.0	0.0	0.0	223,496	58.0

<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
525.3	0	2,023,456	2,094,718	2,023,456	0	<b>2,023,456</b>	2,321,673	30.00%	696,502	719,880	<b>696,502</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)
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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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June 17, 2015  
**FINAL**

Jay Zehr, Superintendent  
USD 371 Montezuma  
Box 355  
Montezuma KS 67867-0355

**Audited Enrollment  
Republished Budget**

Dear Mr. Zehr,

The legal general fund budget for USD 371, for 2014-15, is **\$1,981,469**, and the legal supplemental general fund budget is **\$688,449**. 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 371 Montezuma**  
**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
224.9	233.4	238.8	238.8	0.0	3.0	241.8	0.0	154.4	41.5	3.5	273.6	18.0	71.0	32.4

<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	84.0	28.2	0.0	0.0	0.0	0.0	0.0	139,015	36.1

<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
514.4	0	1,981,469	2,014,211	1,981,469	0	<b>1,981,469</b>	2,304,851	30.00%	691,455	688,449	<b>688,449</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**

Tim Hallacy, Superintendent  
USD 372 Silver Lake  
Box 39  
Silver Lake KS 66539-0039

**Audited Enrollment  
Republished Budget**

Dear Mr. Hallacy,

The legal general fund budget for USD 372, for 2014-15, is **\$4,601,984**, and the legal supplemental general fund budget is **\$1,584,252**. 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 372 Silver Lake

### 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
679.0	685.7	681.0	685.7	0.0	7.5	693.2	0.0	243.0	84.2	7.0	1.5	0.1	83.0	37.8

<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	296.0	63.0	0.0	0.0	0.0	0.0	0.0	580,150	150.6

<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
1,194.7	0	4,601,984	4,601,984	4,601,984	0	<b>4,601,984</b>	5,308,230	30.00%	1,592,469	1,584,252	<b>1,584,252</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**

Deborah Hamm, Superintendent  
USD 373 Newton  
308 E 1st  
Newton KS 67114-3846

### Audited Enrollment

Dear Dr. Hamm,

The legal general fund budget for USD 373, for 2014-15, is **\$20,592,483**, and the legal supplemental general fund budget is **\$6,911,599**. 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 373 Newton**  
**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
3,349.9	3,345.4	3,329.1	3,345.4	0.0	28.0	3,373.4	38.2	118.2	753.4	62.8	525.3	34.6	1,502.0	684.9

<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
99.9	0.0	0.0	377.0	82.3	0.0	0.0	0.0	40.1	0.0	2,866,623	744.2

<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
5,240.4	406,462	20,592,483	20,923,370	20,592,483	0	<b>20,592,483</b>	23,038,662	30.00%	6,911,599	6,965,613	<b>6,911,599</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**

Rex Bruce, Superintendent  
USD 374 Sublette  
Box 670  
Sublette KS 67877-0670

**Audited Enrollment  
Republished Budget**

Dear Mr. Bruce,

The legal general fund budget for USD 374, for 2014-15, is **\$3,866,252**, and the legal supplemental general fund budget is **\$1,321,911**. 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 374 Sublette**  
**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
450.7	443.5	476.4	476.4	0.0	7.5	483.9	4.3	204.1	0.0	0.0	1,002.2	66.0	263.0	119.9

<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
27.6	0.0	0.0	89.0	33.6	0.0	0.0	0.0	4.5	0.0	246,872	64.1

<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
1,003.7	0	3,866,252	3,958,178	3,866,252	0	<b>3,866,252</b>	4,509,641	30.00%	1,352,892	1,321,911	<b>1,321,911</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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- 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 Johnson, Superintendent  
USD 375 Circle  
PO Box 9  
Towanda KS 67144

### Audited Enrollment

Dear Mr. Johnson,

The legal general fund budget for USD 375, for 2014-15, is **\$10,492,463**, and the legal supplemental general fund budget is **\$3,556,907**. 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 375 Circle**

**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
1,811.0	1,804.3	1,854.8	1,854.8	0.0	0.0	1,854.8	27.8	65.0	487.3	40.6	2.7	0.2	390.0	177.8

<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	130.0	32.5	712.0	143.1	0.0	0.0	0.0	29.2	0.0	1,466,498	380.7

<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
2,723.9	0	10,492,463	10,757,480	10,492,463	0	<b>10,492,463</b>	11,856,358	30.00%	3,556,907	3,640,020	<b>3,556,907</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**

Fred Dierksen, Superintendent  
USD 376 Sterling  
Box 188  
Sterling KS 67579

**Audited Enrollment  
Republished Budget**

Dear Dr. Dierksen,

The legal general fund budget for USD 376, for 2014-15, is **\$3,886,668**, and the legal supplemental general fund budget is **\$1,336,634**. 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 376 Sterling**  
**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
479.5	495.4	514.4	514.4	0.0	6.0	520.4	0.0	213.0	175.7	14.6	0.0	0.0	161.0	73.4

<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	121.5	35.6	0.0	0.0	0.0	0.0	0.0	585,681	152.0

<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
1,009.0	0	3,886,668	3,977,960	3,886,668	0	<b>3,886,668</b>	4,458,500	30.00%	1,337,550	1,336,634	<b>1,336,634</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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June 17, 2015  
**FINAL**

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

**Audited Enrollment  
Budget Reduction**

Dear Mr. Wiseman,

The legal general fund budget for USD 377, for 2014-15, is **\$4,839,444**, and the legal supplemental general fund budget is **\$1,687,938**. 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 \$-979 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 377 Atchison Co Comm Schools**  
**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
599.2	580.0	574.0	584.4	0.0	6.0	590.4	0.0	227.6	51.4	4.3	0.0	0.0	261.0	119.0

<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
16.8	0.0	0.0	371.0	101.1	0.0	0.0	0.0	0.0	0.0	760,503	197.4

<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
1,256.6	0	4,840,423	5,036,490	4,840,423	-979	<b>4,839,444</b>	5,626,460	30.00%	1,687,938	1,715,552	<b>1,687,938</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**

Brad Starnes, Superintendent  
USD 378 Riley County  
P.O. Box 326  
Riley KS 66531-0326

### Audited Enrollment

Dear Mr. Starnes,

The legal general fund budget for USD 378, for 2014-15, is **\$4,903,211**, and the legal supplemental general fund budget is **\$1,679,444**. 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 378 Riley County**  
**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
698.0	685.8	656.5	685.8	0.0	0.0	685.8	0.0	242.2	160.7	13.4	0.0	0.0	127.0	57.9

<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	401.0	89.9	0.0	0.0	0.0	0.0	0.0	707,637	183.7

<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
1,272.9	0	4,903,211	4,977,169	4,903,211	0	<b>4,903,211</b>	5,598,145	30.00%	1,679,444	1,701,425	<b>1,679,444</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Michael Folks, Superintendent  
USD 379 Clay Center  
PO Box 97  
Clay Center KS 67432-0097

### Audited Enrollment

Dear Mr. Folks,

The legal general fund budget for USD 379, for 2014-15, is **\$8,444,740**, and the legal supplemental general fund budget is **\$2,880,460**. 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.

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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 379 Clay Center**  
**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
1,336.9	1,346.3	1,327.4	1,346.3	0.0	0.0	1,346.3	9.5	173.3	432.5	36.0	17.4	1.1	410.0	187.0

<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
0.0	0.0	0.0	422.0	127.6	0.0	0.0	0.0	10.0	0.0	1,198,016	311.0

<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
2,192.3	0	8,444,740	8,650,051	8,444,740	0	<b>8,444,740</b>	9,601,533	30.00%	2,880,460	2,944,901	<b>2,880,460</b>

**Column Notes**

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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**

Richard Flores, Superintendent  
USD 380 Vermillion  
209 School St.  
Vermillion KS 66544-0107

### Audited Enrollment

Dear Mr. Flores,

The legal general fund budget for USD 380, for 2014-15, is **\$3,741,062**, and the legal supplemental general fund budget is **\$1,314,991**. 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 380 Vermillion**

**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
502.0	515.5	509.0	515.5	0.0	9.0	524.5	0.0	214.0	100.2	8.4	0.0	0.0	128.0	58.4

<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	289.0	86.0	0.0	0.0	0.0	0.0	0.0	307,615	79.9

<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
971.2	0	3,741,062	3,929,425	3,741,062	0	<b>3,741,062</b>	4,383,304	30.00%	1,314,991	1,352,676	<b>1,314,991</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**

Daryl Stegman, Superintendent  
USD 381 Spearville  
P.O. Box 338  
Spearville KS 67876-0338

### Audited Enrollment

Dear Mr. Stegman,

The legal general fund budget for USD 381, for 2014-15, is **\$2,523,445**, and the legal supplemental general fund budget is **\$884,315**. 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 381 Spearville**

**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
344.5	339.5	338.5	340.8	0.0	0.0	340.8	0.0	160.3	100.5	8.4	31.2	2.1	85.0	38.8

<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	79.5	19.9	58.0	20.7	0.0	0.0	0.0	0.0	0.0	247,078	64.1

<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
655.1	0	2,523,445	2,628,990	2,523,445	0	<b>2,523,445</b>	2,947,716	30.00%	884,315	904,201	<b>884,315</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**

Suzan Patton, Superintendent  
USD 382 Pratt  
401 S. Hamilton  
Pratt KS 67124

### Audited Enrollment

Dear Mrs. Patton,

The legal general fund budget for USD 382, for 2014-15, is **\$7,635,049**, and the legal supplemental general fund budget is **\$2,610,764**. 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 382 Pratt**  
**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
1,137.1	1,163.2	1,160.7	1,163.2	0.0	10.0	1,173.2	0.0	220.0	122.4	10.2	336.3	22.1	432.0	197.0

<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
5.4	0.0	0.0	141.0	45.0	0.0	0.0	0.0	0.0	0.0	1,191,225	309.2

<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
1,982.1	0	7,635,049	7,801,070	7,635,049	0	<b>7,635,049</b>	8,702,546	30.00%	2,610,764	2,660,192	<b>2,610,764</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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- 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 Shannon, Superintendent  
USD 383 Manhattan-Ogden  
2031 Poyntz  
Manhattan KS 66502

**Audited Enrollment  
Republished Budget**

Dear Dr. Shannon,

The legal general fund budget for USD 383, for 2014-15, is **\$36,451,096**, and the legal supplemental general fund budget is **\$12,001,652**. 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 383 Manhattan-Ogden**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**  
**Republished Budget**  
**Includes 2/20/15 Military FTE**

<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
5,776.0	5,726.0	5,832.4	5,832.4	93.5	27.5	5,953.4	124.1	208.6	885.2	73.8	985.4	64.9	1,820.0	829.9

<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	48.1	12.0	2,640.0	388.3	0.0	0.0	0.0	131.9	0.0	6,683,971	1,735.2

<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
9,398.0	250,000	36,451,096	36,743,463	36,451,096	0	<b>36,451,096</b>	40,497,712	30.00%	12,149,314	12,001,652	<b>12,001,652</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 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**

Brady Burton, Superintendent  
USD 384 Blue Valley  
Box 98  
Randolph KS 66554

### Audited Enrollment

Dear Mr. Burton,

The legal general fund budget for USD 384, for 2014-15, is **\$1,770,379**, and the legal supplemental general fund budget is **\$610,577**. 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 384 Blue Valley**  
**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
187.5	178.0	178.0	181.2	0.0	2.0	183.2	0.0	145.4	42.0	3.5	0.0	0.0	28.0	12.8

<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	133.0	44.7	0.0	0.0	0.0	0.0	0.0	269,548	70.0

<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
459.6	0	1,770,379	1,825,463	1,770,379	0	<b>1,770,379</b>	2,035,257	30.00%	610,577	622,424	<b>610,577</b>

**Column Notes**

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- 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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## School Finance

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June 17, 2015  
**FINAL**

Greg Rasmussen, Superintendent  
USD 385 Andover  
1432 N Andover Rd  
Andover KS 67002

**Audited Enrollment  
Budget Reduction**

Dear Mr. Rasmussen,

The legal general fund budget for USD 385, for 2014-15, is **\$29,665,066**, and the legal supplemental general fund budget is **\$9,754,385**. 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 \$-585 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 385 Andover**  
**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
4,818.6	4,800.2	4,924.5	4,924.5	0.0	22.5	4,947.0	709.1	173.3	505.1	42.1	284.8	18.7	678.0	309.2

<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	1,602.0	234.5	0.0	0.0	0.0	744.6	0.0	4,145,406	1,076.2

<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
7,545.6	600,000	29,665,651	30,223,806	29,665,651	-585	<b>29,665,066</b>	29,849,758	33.00%	9,850,420	9,754,385	<b>9,754,385</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**

Ryan Bradbury, Superintendent  
USD 386 Madison-Virgil  
P.O. Box 398  
Madison KS 66860-0398

**Audited Enrollment  
Republished Budget**

Dear Mr. Bradbury,

The legal general fund budget for USD 386, for 2014-15, is **\$2,141,327**, and the legal supplemental general fund budget is **\$726,328**. 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 386 Madison-Virgil**  
**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
228.0	240.0	225.5	240.0	0.0	3.0	243.0	0.0	154.4	4.2	0.4	0.0	0.0	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
3.3	0.0	0.0	71.5	26.3	0.0	0.0	0.0	0.0	0.0	324,817	84.3

<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
555.9	0	2,141,327	2,141,327	2,141,327	0	<b>2,141,327</b>	2,442,301	30.00%	732,690	726,328	<b>726,328</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**

Don Grover, Superintendent  
USD 387 Altoona-Midway  
20584 US 75 Hwy  
Buffalo KS 66717

**Audited Enrollment  
Republished Budget**

Dear Dr. Grover,

The legal general fund budget for USD 387, for 2014-15, is **\$2,006,507**, and the legal supplemental general fund budget is **\$584,130**. 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 387 Altoona-Midway**  
**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
195.5	184.5	204.0	204.0	0.0	5.5	209.5	0.0	151.7	5.3	0.4	0.0	0.0	115.0	52.4

<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
12.1	0.0	0.0	123.0	37.6	0.0	0.0	0.0	0.0	0.0	220,349	57.2

<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
520.9	0	2,006,507	2,025,382	2,006,507	0	<b>2,006,507</b>	2,348,179	30.00%	704,454	584,130	<b>584,130</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
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- 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 Young, Superintendent  
USD 388 Ellis  
PO Box 256  
Ellis KS 67637-0256

### Audited Enrollment

Dear Mr. Young,

The legal general fund budget for USD 388, for 2014-15, is **\$2,879,370**, and the legal supplemental general fund budget is **\$1,010,904**. 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 388 Ellis**

**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
410.9	412.0	411.0	412.0	0.0	0.0	412.0	0.0	183.8	182.4	15.2	0.0	0.0	84.0	38.3

<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	36.4	16.0	0.0	0.0	0.0	0.0	0.0	316,443	82.2

<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
747.5	0	2,879,370	2,921,742	2,879,370	0	<b>2,879,370</b>	3,369,679	30.00%	1,010,904	1,018,043	<b>1,010,904</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))



## School Finance

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

Randy Corns, Superintendent  
USD 389 Eureka  
216 N Main Street  
Eureka KS 67045

**Audited Enrollment  
Republished Budget**

Dear Mr. Corns,

The legal general fund budget for USD 389, for 2014-15, is **\$4,991,422**, and the legal supplemental general fund budget is **\$1,697,294**. 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 389 Eureka

### 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
621.0	628.0	621.5	628.0	0.0	15.0	643.0	0.0	236.4	77.2	6.4	0.0	0.0	357.0	162.8

<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
37.5	0.0	0.0	194.0	68.9	0.0	0.0	0.0	0.0	0.0	542,230	140.8

<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
1,295.8	0	4,991,422	5,071,928	4,991,422	0	<b>4,991,422</b>	5,748,460	30.00%	1,724,538	1,697,294	<b>1,697,294</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**

Greg Markowitz, Superintendent  
USD 390 Hamilton  
2596 W Road  
Hamilton KS 66853

### Audited Enrollment

Dear Mr. Markowitz,

The legal general fund budget for USD 390, for 2014-15, is **\$999,209**, and the legal supplemental general fund budget is **\$320,000**. 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 390 Hamilton**  
**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
82.5	82.0	86.5	86.5	0.0	1.5	88.0	0.0	89.3	0.0	0.0	0.0	0.0	59.0	26.9

<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
6.2	0.0	0.0	23.0	10.5	0.0	0.0	0.0	0.0	0.0	148,478	38.5

<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
259.4	0	999,209	1,108,220	999,209	0	<b>999,209</b>	1,140,319	30.00%	342,096	320,000	<b>320,000</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))



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June 17, 2015  
**FINAL**

Keith Hall, Superintendent  
USD 392 Osborne County  
213 W Adams  
Osborne KS 67473

### Audited Enrollment

Dear Mr. Hall,

The legal general fund budget for USD 392, for 2014-15, is **\$2,443,987**, and the legal supplemental general fund budget is **\$845,608**. 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 392 Osborne 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
297.0	285.6	280.1	287.6	0.0	0.0	287.6	0.0	148.7	52.0	4.3	0.0	0.0	130.0	59.3

<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
9.3	0.0	0.0	70.5	30.4	0.0	0.0	0.0	0.0	0.0	361,926	94.0

<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
633.6	3,360	2,443,987	2,549,639	2,443,987	0	<b>2,443,987</b>	2,818,692	30.00%	845,608	874,164	<b>845,608</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)
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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**

Jeremy Boldra, Superintendent  
USD 393 Solomon  
113 E. 7th St.  
Solomon KS 67480

### Audited Enrollment

Dear Mr. Boldra,

The legal general fund budget for USD 393, for 2014-15, is **\$2,565,817**, and the legal supplemental general fund budget is **\$875,358**. 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 393 Solomon**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**  
**Includes 2/20/15 Military FTE**

<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
340.2	324.2	307.0	324.2	4.0	0.0	328.2	15.0	155.8	70.6	5.9	0.0	0.0	111.0	50.6

<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	86.0	28.3	0.0	0.0	0.0	15.8	0.0	313,846	81.5

<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
666.1	0	2,565,817	2,625,523	2,565,817	0	<b>2,565,817</b>	2,917,860	30.00%	875,358	909,168	<b>875,358</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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- 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  
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Topeka, Kansas 66612-1212

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

June 17, 2015  
**FINAL**

Randal Chickadonz, Superintendent  
USD 394 Rose Hill Public Schools  
104 N Rose Hill Rd  
Rose Hill KS 67133-9785

**Audited Enrollment  
Republished Budget**

Dear Mr. Chickadonz,

The legal general fund budget for USD 394, for 2014-15, is **\$9,145,033**, and the legal supplemental general fund budget is **\$3,089,607**. 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 394 Rose Hill 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
1,624.1	1,583.7	1,562.8	1,590.2	0.0	12.0	1,602.2	28.3	66.9	400.1	33.3	37.9	2.5	405.0	184.7

<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	612.5	98.1	0.0	0.0	0.0	29.7	0.0	1,373,917	356.7

<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
2,374.1	0	9,145,033	9,430,466	9,145,033	0	<b>9,145,033</b>	10,298,690	30.00%	3,089,607	3,180,066	<b>3,089,607</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 Keeley, Superintendent  
USD 395 LaCrosse  
Box 778  
La Crosse KS 67548-0778

**Audited Enrollment  
Republished Budget**

Dear Mr. Keeley,

The legal general fund budget for USD 395, for 2014-15, is **\$2,326,993**, and the legal supplemental general fund budget is **\$804,693**. 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 395 LaCrosse**  
**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
277.5	272.0	291.0	291.0	0.0	0.0	291.0	0.0	147.8	118.5	9.9	0.0	0.0	113.0	51.5

<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
3.0	0.0	0.0	96.0	38.2	0.0	0.0	0.0	0.0	0.0	241,590	62.7

<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
604.1	0	2,326,993	2,342,786	2,326,993	0	<b>2,326,993</b>	2,796,806	30.00%	839,042	804,693	<b>804,693</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**

Robert Reynolds, Superintendent  
USD 396 Douglass Public Schools  
921 E. First St.  
Douglass KS 67039

### Audited Enrollment

Dear Mr. Reynolds,

The legal general fund budget for USD 396, for 2014-15, is **\$4,899,359**, and the legal supplemental general fund budget is **\$1,661,468**. 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 396 Douglass 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
683.8	664.3	654.2	667.4	0.0	3.5	670.9	26.3	240.3	224.6	18.7	9.1	0.6	190.0	86.6

<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	203.0	50.3	0.0	0.0	0.0	27.6	0.0	681,547	176.9

<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
1,271.9	0	4,899,359	5,025,704	4,899,359	0	<b>4,899,359</b>	5,538,225	30.00%	1,661,468	1,688,273	<b>1,661,468</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 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
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June 17, 2015  
**FINAL**

Brian Smith, Superintendent  
USD 397 Centre  
2382 310th St  
Lost Springs KS 66859-9644

### Audited Enrollment

Dear Mr. Smith,

The legal general fund budget for USD 397, for 2014-15, is **\$3,343,906**, and the legal supplemental general fund budget is **\$764,141**. 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 397 Centre**  
**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
230.5	226.3	213.5	226.3	0.0	0.0	226.3	269.3	153.8	98.1	8.2	0.0	0.0	66.0	30.1

<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	167.0	56.1	0.0	0.0	0.0	282.8	0.0	416,630	108.2

<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
865.5	10,000	3,343,906	3,344,154	3,343,906	0	<b>3,343,906</b>	2,547,135	30.00%	764,141	771,880	<b>764,141</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**

Ron Traxson, Superintendent  
USD 398 Peabody-Burns  
506 Elm Street  
Peabody KS 66866-1216

### Audited Enrollment

Dear Mr. Traxson,

The legal general fund budget for USD 398, for 2014-15, is **\$2,375,528**, and the legal supplemental general fund budget is **\$824,034**. 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 398 Peabody-Burns**  
**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
271.1	255.5	246.5	257.7	0.0	6.5	264.2	1.0	153.0	141.9	11.8	0.0	0.0	114.0	52.0

<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
6.5	0.0	0.0	81.0	28.6	0.0	0.0	0.0	1.1	0.0	383,205	99.5

<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
616.7	0	2,375,528	2,479,918	2,375,528	0	<b>2,375,528</b>	2,746,780	30.00%	824,034	839,183	<b>824,034</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
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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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June 17, 2015  
**FINAL**

Aaron Homburg, Superintendent  
USD 399 Paradise  
Box 100  
Natoma KS 67651-0010

### Audited Enrollment

Dear Mr. Homburg,

The legal general fund budget for USD 399, for 2014-15, is **\$1,273,471**, and the legal supplemental general fund budget is **\$446,473**. 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 399 Paradise**

**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
139.5	127.1	116.8	127.8	0.0	1.0	128.8	0.0	120.8	47.2	3.9	0.0	0.0	46.0	21.0

<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
0.2	0.0	0.0	38.0	18.1	0.0	0.0	0.0	0.0	0.0	145,647	37.8

<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
330.6	0	1,273,471	1,389,802	1,273,471	0	<b>1,273,471</b>	1,488,242	30.00%	446,473	478,127	<b>446,473</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**

Glen Suppes, Superintendent  
USD 400 Smoky Valley  
126 S Main St  
Lindsborg KS 67456-2418

### Audited Enrollment

Dear Mr. Suppes,

The legal general fund budget for USD 400, for 2014-15, is **\$6,609,670**, and the legal supplemental general fund budget is **\$2,331,628**. 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 400 Smoky 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
861.7	857.2	823.1	857.2	0.0	11.0	868.2	82.2	252.8	305.6	25.5	8.3	0.5	208.0	94.8

<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	303.0	88.8	0.0	0.0	0.0	86.3	0.0	1,091,145	283.3

<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
1,700.2	60,500	6,609,670	6,758,545	6,609,670	0	<b>6,609,670</b>	7,065,539	33.00%	2,331,628	2,347,036	<b>2,331,628</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**

Carl Helm, Superintendent  
USD 401 Chase-Raymond  
313 East Ave C  
Chase KS 67524-0366

**Audited Enrollment  
Republished Budget**

Dear Mr. Helm,

The legal general fund budget for USD 401, for 2014-15, is **\$1,682,939**, and the legal supplemental general fund budget is **\$569,468**. 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 401 Chase-Raymond**  
**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
146.0	158.0	160.5	160.5	0.0	4.0	164.5	0.0	138.7	79.1	6.6	6.0	0.4	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	35.0	14.2	0.0	0.0	0.0	0.0	0.0	191,243	49.6

<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
436.9	0	1,682,939	1,693,339	1,682,939	0	<b>1,682,939</b>	1,930,220	30.00%	579,066	569,468	<b>569,468</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 Black, Superintendent  
USD 402 Augusta  
2345 Greyhound Drive  
Augusta KS 67010

### Audited Enrollment

Dear Dr. Black,

The legal general fund budget for USD 402, for 2014-15, is **\$12,433,100**, and the legal supplemental general fund budget is **\$4,265,279**. 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 402 Augusta**  
**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
2,131.8	2,160.2	2,158.7	2,160.2	0.0	15.0	2,175.2	0.0	76.2	500.5	41.7	31.4	2.1	760.0	346.6

<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	315.0	78.8	413.2	76.2	0.0	0.0	0.0	0.0	0.0	1,659,965	430.9

<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
3,227.7	0	12433100	13,149,187	12,433,100	0	<b>12,433,100</b>	14,217,597	30.00%	4,265,279	4,505,441	<b>4,265,279</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**

Troy Piper, Superintendent  
USD 403 Otis-Bison  
P.O. Box 227  
Otis KS 67565

**Audited Enrollment  
Republished Budget**

Dear Mr. Piper,

The legal general fund budget for USD 403, for 2014-15, is **\$2,100,497**, and the legal supplemental general fund budget is **\$664,548**. 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 403 Otis-Bison

### 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
187.5	205.5	222.9	222.9	0.0	0.0	222.9	7.6	153.5	23.0	1.9	0.0	0.0	90.0	41.0

<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
3.4	0.0	0.0	112.0	39.7	0.0	0.0	0.0	8.0	0.0	279,301	72.5

<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
542.9	9,246	2,100,497	2,118,985	2,100,497	0	<b>2,100,497</b>	2,355,477	30.00%	706,643	664,548	<b>664,548</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)
- 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 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**

Todd Berry, Superintendent  
USD 404 Riverton  
Box 290  
Riverton KS 66770-0290

**Audited Enrollment  
Republished Budget**

Dear Mr. Berry,

The legal general fund budget for USD 404, for 2014-15, is **\$5,392,415**, and the legal supplemental general fund budget is **\$1,863,621**. 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 404 Riverton**  
**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
745.0	725.7	726.4	732.4	0.0	4.5	736.9	0.0	247.4	150.0	12.5	0.0	0.0	342.0	156.0

<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
27.3	0.0	0.0	270.0	53.1	0.0	0.0	0.0	0.0	0.0	641,988	166.7

<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
1,399.9	0	5,392,415	5,467,529	5,392,415	0	<b>5,392,415</b>	6,212,071	30.00%	1,863,621	1,874,038	<b>1,863,621</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**

Bill Day, Superintendent  
USD 405 Lyons  
800 South Workman  
Lyons KS 67554

### Audited Enrollment

Dear Mr. Day,

The legal general fund budget for USD 405, for 2014-15, is **\$6,093,864**, and the legal supplemental general fund budget is **\$1,900,000**. 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 405 Lyons**  
**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
744.5	727.5	753.4	753.4	0.0	15.5	768.9	25.0	249.8	124.6	10.4	670.6	44.1	445.0	202.9

<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
46.7	0.0	0.0	38.0	13.5	0.0	0.0	0.0	26.3	1.0	841,386	218.4

<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
1,582.0	0	6,093,864	6,536,074	6,093,864	0	<b>6,093,864</b>	6,845,074	30.00%	2,053,522	1,900,000	<b>1,900,000</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**

David Couch, Superintendent  
USD 407 Russell County  
802 N Main  
Russell KS 67665

**Audited Enrollment  
Republished Budget**

Dear Mr. Couch,

The legal general fund budget for USD 407, for 2014-15, is **\$5,544,184**, and the legal supplemental general fund budget is **\$2,083,941**. 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 407 Russell County**  
**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
772.5	778.5	762.7	778.5	0.0	0.0	778.5	0.0	250.4	145.6	12.1	0.0	0.0	316.0	144.1

<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
12.4	0.0	0.0	108.0	42.0	0.0	0.0	0.0	0.0	1.0	765,667	198.8

<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
1,439.3	0	5,544,184	5,576,155	5,544,184	0	<b>5,544,184</b>	6,398,486	33.00%	2,111,500	2,083,941	<b>2,083,941</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)
- 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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- 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**

Lee Leiker, Superintendent  
USD 408 Marion-Florence  
101 N Thorp  
Marion KS 66861-1125

### Audited Enrollment

Dear Mr. Leiker,

The legal general fund budget for USD 408, for 2014-15, is **\$3,917,484**, and the legal supplemental general fund budget is **\$1,349,977**. 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 408 Marion-Florence**

**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
534.1	500.4	486.0	506.8	0.0	0.0	506.8	0.0	209.8	197.8	16.5	0.0	0.0	143.0	65.2

<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	128.0	40.6	0.0	0.0	0.0	0.0	0.0	685,987	178.1

<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
1,017.0	0	3,917,484	4,245,674	3,917,484	0	<b>3,917,484</b>	4,499,923	30.00%	1,349,977	1,350,000	<b>1,349,977</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 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
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June 17, 2015  
**FINAL**

Susan Myers, Superintendent  
USD 409 Atchison Public Schools  
626 Commercial St  
Atchison KS 66002

**Audited Enrollment  
Republished Budget**

Dear Dr. Myers,

The legal general fund budget for USD 409, for 2014-15, is **\$10,484,759**, and the legal supplemental general fund budget is **\$3,578,462**. 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 409 Atchison 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
1,584.0	1,546.4	1,564.5	1,565.0	0.0	18.0	1,583.0	0.0	76.4	135.1	11.3	2.8	0.2	928.0	423.2

<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
97.4	102.9	25.7	230.0	45.5	0.0	0.0	0.0	0.0	0.0	1,768,685	459.2

<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
2,721.9	0	10,484,759	10,610,719	10,484,759	0	<b>10,484,759</b>	11,928,208	30.00%	3,578,462	3,601,866	<b>3,578,462</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 Noble, Superintendent  
USD 410 Durham-Hillsboro-Lehigh  
416 S. Date Street  
Hillsboro KS 67063-1698

### Audited Enrollment

Dear Dr. Noble,

The legal general fund budget for USD 410, for 2014-15, is **\$4,312,314**, and the legal supplemental general fund budget is **\$1,621,498**. 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 410 Durham-Hillsboro-Lehigh**  
**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
577.4	528.1	534.3	546.6	0.0	4.5	551.1	6.9	219.8	404.3	33.7	3.9	0.3	152.0	69.3

<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	148.0	45.2	0.0	0.0	0.0	7.2	0.0	743,005	192.9

<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
1,119.5	0	4,312,314	4,403,606	4,312,314	0	<b>4,312,314</b>	4,913,629	33.00%	1,621,498	1,638,202	<b>1,621,498</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 Fast, Superintendent  
USD 411 Goessel  
Box 68  
Goessel KS 67053-0068

**Audited Enrollment  
Republished Budget**

Dear Mr. Fast,

The legal general fund budget for USD 411, for 2014-15, is **\$2,299,644**, and the legal supplemental general fund budget is **\$782,862**. 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 411 Goessel**  
**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
254.0	273.0	276.1	276.1	0.0	0.0	276.1	0.0	151.2	116.0	9.7	0.0	0.0	67.0	30.6

<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	110.0	30.4	0.0	0.0	0.0	0.0	0.0	381,250	99.0

<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
597.0	0	2,299,644	2,335,082	2,299,644	0	<b>2,299,644</b>	2,617,270	30.00%	785,181	782,862	<b>782,862</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**

Scott Hoyt, Superintendent  
USD 412 Hoxie Community Schools  
Box 348  
Hoxie KS 67740-0348

### Audited Enrollment

Dear Mr. Hoyt,

The legal general fund budget for USD 412, for 2014-15, is **\$2,477,606**, and the legal supplemental general fund budget is **\$887,978**. 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 412 Hoxie Community 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
326.5	335.5	339.0	339.0	0.0	0.0	339.0	0.0	159.6	52.6	4.4	0.0	0.0	73.0	33.3

<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	90.5	39.7	0.0	0.0	0.0	0.0	0.0	258,935	67.2

<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
643.2	0	2,477,606	2,626,679	2,477,606	0	<b>2,477,606</b>	2,959,928	30.00%	887,978	912,494	<b>887,978</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**

James Hardy, Superintendent  
USD 413 Chanute Public Schools  
315 Chanute 35 Pkwy.  
Chanute KS 66720-1822

**Audited Enrollment  
Budget Reduction**

Dear Dr. Hardy,

The legal general fund budget for USD 413, for 2014-15, is **\$12,064,140**, and the legal supplemental general fund budget is **\$4,090,402**. 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 \$-4,176 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 413 Chanute 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
1,780.7	1,790.9	1,750.7	1,790.9	0.0	16.0	1,806.9	16.1	63.3	393.6	32.8	91.4	6.0	952.0	434.1

<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
100.0	0.0	0.0	586.0	114.1	0.0	0.0	0.0	16.9	0.0	2,152,844	558.9

<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
3,133.0	0	12,068,316	12,451,590	12,068,316	-4,176	<b>12,064,140</b>	13,634,672	30.00%	4,090,402	4,233,850	<b>4,090,402</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**

Penny Hargrove, Superintendent  
USD 415 Hiawatha  
P.O. Box 398  
Hiawatha KS 66434-0398

### Audited Enrollment

Dear Mrs. Hargrove,

The legal general fund budget for USD 415, for 2014-15, is **\$6,251,796**, and the legal supplemental general fund budget is **\$2,143,811**. 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 415 Hiawatha**

**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
847.1	813.7	837.2	837.2	0.0	0.0	837.2	0.0	252.6	137.6	11.5	0.5	0.0	375.0	171.0

<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
25.7	0.0	0.0	261.0	76.0	0.0	0.0	0.0	0.0	2.0	951,561	247.0

<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
1,623.0	0	6,251,796	6,301,872	6,251,796	0	<b>6,251,796</b>	7,146,035	30.00%	2,143,811	2,151,317	<b>2,143,811</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**

Brian Biermann, Superintendent  
USD 416 Louisburg  
Box 550  
Louisburg KS 66053-0550

### Audited Enrollment

Dear Dr. Biermann,

The legal general fund budget for USD 416, for 2014-15, is **\$9,372,686**, and the legal supplemental general fund budget is **\$3,528,496**. 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 416 Louisburg**  
**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
1,706.7	1,691.1	1,661.5	1,691.1	0.0	0.0	1,691.1	0.0	59.3	375.7	31.3	38.8	2.6	321.0	146.4

<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	702.0	137.9	0.0	0.0	0.0	0.0	0.0	1,404,397	364.6

<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
2,433.2	0	9,372,686	9,639,245	9,372,686	0	<b>9,372,686</b>	10,692,411	33.00%	3,528,496	3,614,932	<b>3,528,496</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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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))





## School Finance

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June 17, 2015  
**FINAL**

Doug Conwell, Superintendent  
USD 417 Morris County  
17 South Wood Street  
Council Grove KS 66846

### Audited Enrollment

Dear Mr. Conwell,

The legal general fund budget for USD 417, for 2014-15, is **\$5,120,429**, and the legal supplemental general fund budget is **\$1,782,072**. 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 417 Morris 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
703.8	701.0	703.3	703.3	0.0	7.5	710.8	0.0	245.0	199.5	16.6	26.7	1.8	245.0	111.7

<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	270.2	87.3	0.0	0.0	0.0	0.0	0.0	582,344	151.2

<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
1,324.4	18,840	5,120,429	5,206,328	5,120,429	0	<b>5,120,429</b>	5,940,241	30.00%	1,782,072	1,796,351	<b>1,782,072</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Randy Watson, Superintendent  
USD 418 McPherson  
514 North Main Street  
McPherson KS 67460

### Audited Enrollment

Dear Dr. Watson,

The legal general fund budget for USD 418, for 2014-15, is **\$13,556,947**, and the legal supplemental general fund budget is **\$4,571,467**. 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 418 McPherson**

**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
2,254.2	2,225.9	2,267.8	2,267.8	0.0	14.0	2,281.8	0.0	80.0	441.7	36.8	95.6	6.3	703.0	320.6

<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	173.0	43.3	137.0	38.9	0.0	0.0	0.0	0.0	0.0	2,631,651	683.2

<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
3,490.9	110,000	13,556,947	14,464,093	13,556,947	0	<b>13,556,947</b>	15,238,224	30.00%	4,571,467	4,864,901	<b>4,571,467</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Bill Seidl, Superintendent  
USD 419 Canton-Galva  
P.O. Box 317  
Canton KS 67428-0317

### Audited Enrollment

Dear Mr. Seidl,

The legal general fund budget for USD 419, for 2014-15, is **\$3,055,021**, and the legal supplemental general fund budget is **\$1,151,022**. 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 419 Canton-Galva**  
**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
372.5	374.5	356.5	374.5	0.0	1.0	375.5	0.0	172.2	84.8	7.1	0.0	0.0	115.0	52.4

<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	83.3	20.8	187.0	50.3	0.0	0.0	0.0	0.0	0.0	442,379	114.8

<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
793.1	0	3,055,021	3,195,234	3,055,021	0	<b>3,055,021</b>	3,487,946	33.00%	1,151,022	1,201,551	<b>1,151,022</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**

Troy Hutton, Superintendent  
USD 420 Osage City  
520 Main Street  
Osage City KS 66523-1357

### Audited Enrollment

Dear Mr. Hutton,

The legal general fund budget for USD 420, for 2014-15, is **\$4,626,637**, and the legal supplemental general fund budget is **\$1,623,808**. 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 420 Osage City**  
**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
607.3	619.7	631.0	631.0	0.0	0.0	631.0	0.0	234.6	95.1	7.9	0.0	0.0	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
9.0	8.3	2.1	71.0	22.4	0.0	0.0	0.0	0.0	0.0	688,414	178.7

<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
1,201.1	0	4,626,637	4,669,780	4,626,637	0	<b>4,626,637</b>	5,412,692	30.00%	1,623,808	1,628,657	<b>1,623,808</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(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**

Brian Spencer, Superintendent  
USD 421 Lyndon  
PO Box 488  
Lyndon KS 66451-0488

**Audited Enrollment  
Budget Reduction**

Dear Mr. Spencer,

The legal general fund budget for USD 421, for 2014-15, is **\$3,200,120**, and the legal supplemental general fund budget is **\$1,111,848**. 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 \$-3,588 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 421 Lyndon**  
**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
421.0	428.5	399.5	428.5	0.0	0.0	428.5	0.0	188.8	29.5	2.5	0.0	0.0	101.0	46.1

<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	166.0	41.7	0.0	0.0	0.0	0.0	1.0	474,045	123.1

<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
831.7	0	3,203,708	3,234,524	3,203,708	-3,588	<b>3,200,120</b>	3,706,161	30.00%	1,111,848	1,113,599	<b>1,111,848</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**

Darin Headrick, Superintendent  
USD 422 Kiowa County  
710 S. Main Street  
Greensburg KS 67054

### Audited Enrollment

Dear Mr. Headrick,

The legal general fund budget for USD 422, for 2014-15, is **\$3,429,962**, and the legal supplemental general fund budget is **\$711,197**. 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 422 Kiowa County**  
**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
240.5	232.5	229.0	234.0	0.0	0.0	234.0	104.8	154.2	51.2	4.3	0.0	0.0	79.0	36.0

<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
0.0	0.0	0.0	87.0	35.0	0.0	0.0	0.0	110.0	0.0	283,484	73.6

<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
647.1	0	3,429,962	3,500,069	3,429,962	0	<b>3,429,962</b>	2,370,658	30.00%	711,197	784,160	<b>711,197</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**

Chad Higgins, Superintendent  
USD 423 Moundridge  
Box K  
Moundridge KS 67107-0588

### Audited Enrollment

Dear Mr. Higgins,

The legal general fund budget for USD 423, for 2014-15, is **\$3,081,044**, and the legal supplemental general fund budget is **\$1,153,795**. 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 423 Moundridge**

**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
395.0	391.0	401.2	401.2	0.0	5.0	406.2	0.0	182.0	77.5	6.5	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	85.0	27.0	0.0	0.0	0.0	0.0	0.0	496,130	128.8

<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
797.0	11,000	3,081,044	3,184,663	3,081,044	0	<b>3,081,044</b>	3,496,348	33.00%	1,153,795	1,190,749	<b>1,153,795</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**

Mary Treaster, Superintendent  
USD 426 Pike Valley  
Box 291  
Scandia KS 66966

### Audited Enrollment

Dear Ms. Treaster,

The legal general fund budget for USD 426, for 2014-15, is **\$1,909,436**, and the legal supplemental general fund budget is **\$684,263**. 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 426 Pike 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
221.5	212.0	205.5	213.0	0.0	0.0	213.0	0.0	152.3	23.4	2.0	0.7	0.0	93.0	42.4

<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
5.7	0.0	0.0	88.0	29.1	0.0	0.0	0.0	0.0	0.0	197,074	51.2

<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
495.7	0	1,909,436	1,936,786	1,909,436	0	<b>1,909,436</b>	2,287,163	30.00%	686,149	684,263	<b>684,263</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)
- 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 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**

Brad Reed, Superintendent  
USD 428 Great Bend  
201 S. Patton Road  
Great Bend KS 67530-4613

### Audited Enrollment

Dear Dr. Reed,

The legal general fund budget for USD 428, for 2014-15, is **\$18,895,601**, and the legal supplemental general fund budget is **\$6,499,570**. 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 428 Great Bend**

**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
3,019.3	2,984.1	3,004.0	3,004.0	0.0	14.5	3,018.5	0.0	105.8	612.9	51.1	2,274.8	149.8	1,717.0	783.0

<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
180.3	0.0	0.0	191.0	52.6	0.0	0.0	0.0	0.0	0.0	2,173,694	564.3

<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
4,905.4	0	18,895,601	19,449,518	18,895,601	0	<b>18,895,601</b>	21,665,233	30.00%	6,499,570	6,676,393	<b>6,499,570</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**

Brian Harris, Superintendent  
USD 429 Troy Public Schools  
Box 190  
Troy KS 66087-0190

### Audited Enrollment

Dear Mr. Harris,

The legal general fund budget for USD 429, for 2014-15, is **\$2,424,064**, and the legal supplemental general fund budget is **\$846,088**. 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 429 Troy 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
337.0	324.0	317.0	326.0	0.0	0.0	326.0	0.0	155.0	97.1	8.1	0.0	0.0	89.0	40.6

<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	80.0	23.0	0.0	0.0	0.0	0.0	0.0	295,035	76.6

<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
629.3	0	2,424,064	2,545,787	2,424,064	0	<b>2,424,064</b>	2,820,294	30.00%	846,088	850,000	<b>846,088</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
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June 17, 2015  
**FINAL**

Steve Davies, Superintendent  
USD 430 South Brown County  
522 Central Ave  
Horton KS 66439-1696

### Audited Enrollment

Dear Dr. Davies,

The legal general fund budget for USD 430, for 2014-15, is **\$4,855,446**, and the legal supplemental general fund budget is **\$1,680,979**. 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 430 South Brown 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
556.5	563.2	545.5	563.2	0.0	0.0	563.2	0.0	222.3	154.1	12.8	53.7	3.5	336.0	153.2

<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
35.3	0.0	0.0	306.5	72.7	0.0	0.0	0.0	0.0	0.0	760,803	197.5

<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
1,260.5	0	4,855,446	4,908,604	4,855,446	0	<b>4,855,446</b>	5,603,263	30.00%	1,680,979	1,701,588	<b>1,680,979</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**

Roger (Bill) Lowry, Superintendent  
USD 431 Hoisington  
165 West Third St.  
Hoisington KS 67544

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Lowry,

The legal general fund budget for USD 431, for 2014-15, is **\$5,077,767**, and the legal supplemental general fund budget is **\$1,743,769**. 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 \$-2,636 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 431 Hoisington**  
**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>
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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
624.5	668.5	680.0	680.0	0.0	14.0	694.0	0.0	243.1	250.2	20.9	0.0	0.0	306.0	139.5

<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
19.5	0.0	0.0	82.5	30.4	0.0	0.0	0.0	0.0	0.0	660,737	171.5

<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
1,318.9	0	5,080,403	5,210,986	5,080,403	-2,636	<b>5,077,767</b>	5,812,563	30.00%	1,743,769	1,756,913	<b>1,743,769</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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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))