



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

June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Baldwin,

The legal general fund budget for USD 300, for 2015-16, is **\$2,797,294**, and the legal supplemental general fund budget is **\$936,283**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 300 Comanche County

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,166,274	0	0	0	0	316.5	0	5,843	0	2,160,431	0	406,443
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
144,039	0	2,710,913	0	40,760	0	0	0	33,887	5,891		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,797,294	2,966,733	2,797,294	3,120,944	30.00%	936,283	936,283	936,283				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Reinhardt,

The legal general fund budget for USD 303, for 2015-16, is **\$2,310,750**, and the legal supplemental general fund budget is **\$771,787**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 303 Ness City**2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,908,230	0	0	0	0	293.9	0	1	0	1,908,229	0	212,506
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Interest on Idle Funds				
150,130	0	2,270,865	0	29,884	0	0	10,000	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,310,750	2,466,440	2,310,750	2,572,623	30.00%	771,787	771,787	771,787				

Column Notes

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- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Hall,

The legal general fund budget for USD 305, for 2015-16, is **\$55,689,796**, and the legal supplemental general fund budget is **\$15,002,490**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 305 Salina

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
36,776,011	120,582	0	0	0	6,950.7	0	0	0	36,896,593	6,442,128	6,513,844
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
5,178,172	365,490	55,396,227	0	69	0	0	0	215,000	78,500		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
55,689,796	58,875,408	55,689,796	50,008,299	30.00%	15,002,490	15,002,490	15,002,490				

Column Notes

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- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Mann,

The legal general fund budget for USD 306, for 2015-16, is **\$5,602,501**, and the legal supplemental general fund budget is **\$1,717,612**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 306 Southeast Of Saline **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,341,336	0	0	0	0	694.5	0	79	0	4,341,257	253,149	632,109
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>	
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Local Effort Federal Impact Aid Pupil Tuition Transfers Misc Revenue	Local Effort 2015-16 Local Effort Authorized Transfers	Local Effort 2015-16 Interest on Idle Funds				
367,255	0	5,593,770	0	152	0	0	0	0	8,500		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
5,602,501	5,841,561	5,602,501	5,725,372	30.00%	1,717,612	1,717,612	1,717,612				

Column Notes

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Minneman,

The legal general fund budget for USD 307, for 2015-16, is **\$4,562,695**, and the legal supplemental general fund budget is **\$1,233,338**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL**Audited Enrollment**

USD 307 Ell-Saline

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
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3,113,944	15,000	0	0	0	468.5	0	0	0	3,128,944	763,981	406,752
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>	
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Local Effort Federal Impact Aid Pupil Tuition Transfers Misc Revenue Idle Funds	Local Effort 2015-16 Local Effort Authorized Transfers	Local Effort 2015-16 Local Effort Interest on				
212,874	29,311	4,541,862	0	0	0	20,833	0	0	0	0	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,562,695	4,908,825	4,562,695	4,111,125	30.00%	1,233,338	1,233,338	1,233,338				

Column Notes

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June 21, 2016

FINAL

Shellaine Kiblinger, Superintendent
USD 308 Hutchinson Public Schools
1520 North Plum
Hutchinson KS 67501-9131

Audited Enrollment

Dear Dr. Kiblinger,

The legal general fund budget for USD 308, for 2015-16, is **\$39,629,541**, and the legal supplemental general fund budget is **\$10,287,770**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Dale M. Dennis, Deputy Commissioner
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Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 308 Hutchinson Public Schools **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
25,947,982	9,330	0	0	0	4,818.1	0	11,437	0	25,945,875	6,262,320	4,173,582
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Interest on Idle Funds			
2,541,983	287,216	39,210,976	0	0	0	0	380,211	0	26,917		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
39,629,541	41,629,123	39,629,541	34,553,318	30.00%	10,365,995	10,287,770	10,287,770				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Dr. Hagerman,

The legal general fund budget for USD 309, for 2015-16, is **\$9,767,143**, and the legal supplemental general fund budget is **\$2,769,732**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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

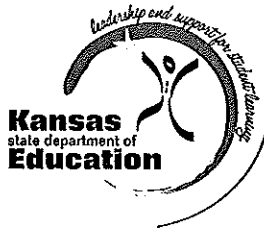
June 21, 2016

FINAL**Audited Enrollment****USD 309 Nickerson****2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
6,792,407	17,424	0	0	0	1,112.0	0	0	0	6,809,831	1,203,647	1,158,729
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
553,600	40,722	9,766,529	0	614	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
9,767,143	10,204,711	9,767,143	9,232,439	30.00%	2,769,732	2,769,732	2,769,732				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Reed,

The legal general fund budget for USD 310, for 2015-16, is **\$2,799,938**, and the legal supplemental general fund budget is **\$930,708**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 310 Fairfield**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,297,937	0	0	0	0	287.0	0	14,214	0	2,283,723	0	300,583
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>	
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
197,886	0	2,782,192	0	3,532	0	0	0	0	0	0	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,799,938	2,993,646	2,799,938	3,102,360	30.00%	930,708	930,708	930,708				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Wade,

The legal general fund budget for USD 311, for 2015-16, is **\$2,710,111**, and the legal supplemental general fund budget is **\$765,242**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 311 Pretty Prairie **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,942,304	0	0	0	0	272.4	0	0	0	1,942,304	344,760	260,066
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
136,224	22,851	2,706,205	0	804	0	0	0	3,102	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,710,111	2,868,653	2,710,111	2,550,806	30.00%	765,242	765,242	765,242				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Wedel,

The legal general fund budget for USD 312, for 2015-16, is **\$7,852,527**, and the legal supplemental general fund budget is **\$2,248,779**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 312 Haven Public Schools

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,301,828	355,626	0	0	0	855.0	0	0	0	5,657,454	781,538	901,109

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14(a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
462,074	32,227	7,834,402	0	13,806	0	0	3,867	0	452

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
7,852,527	8,051,039	7,852,527	7,254,127	31.00%	2,248,779	2,248,779	2,248,779

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Berblinger,

The legal general fund budget for USD 313, for 2015-16, is **\$15,957,431**, and the legal supplemental general fund budget is **\$4,617,490**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL**Audited Enrollment****USD 313 Buhler****2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
10,377,709	0	640,973	0	0	2,182.3	0	0	0	11,018,682	1,564,516	2,073,552
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
935,350	97,426	15,689,526	60,801	4,711	0	0	202,393	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
15,957,431	16,646,505	15,957,431	15,391,633	30.00%	4,617,490	4,617,490	4,617,490				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

Shea Rothchild, Superintendent
USD 314 Brewster
PO Box 220
Brewster KS 67732-0220

Audited Enrollment

Dear Mr. Rothchild,

The legal general fund budget for USD 314, for 2015-16, is **\$1,272,912**, and the legal supplemental general fund budget is **\$344,544**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 314 Brewster **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proportion FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
977,030	0	0	0	0	125.5	0	0	0	977,030	0	137,777
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
65,651	0	1,180,458	92,148	306	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
1,272,912	1,310,085	1,272,912	1,276,090	30.00%	382,827	344,544	344,544				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

Katina Breen, Superintendent
USD 315 Colby Public Schools
600 W Third St
Colby KS 67701-2000

Audited Enrollment

Dear Ms. Breen,

The legal general fund budget for USD 315, for 2015-16, is **\$6,953,739**, and the legal supplemental general fund budget is **\$2,176,376**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 315 Colby Public Schools **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,299,466	6,866	0	0	0	895.7	0	0	0	5,306,332	604,811	669,304
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14(a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
371,369	0	6,951,816	0	434	0	0	0	0	0	1,489	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,953,739	7,451,949	6,953,739	7,254,585	30.00%	2,176,376	2,176,376	2,176,376				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Herl,

The legal general fund budget for USD 316, for 2015-16, is **\$2,195,830**, and the legal supplemental general fund budget is **\$661,429**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL**Audited Enrollment**

USD 316 Golden Plains

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,556,899	0	0	0	0	183.3	0	209	0	1,556,690	265,781	252,469
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
116,235	0	2,191,175	0	4,446	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,195,830	2,273,112	2,195,830	2,204,762	30.00%	661,429	661,429	661,429				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mrs. O'Dea,

The legal general fund budget for USD 320, for 2015-16, is **\$11,336,856**, and the legal supplemental general fund budget is **\$3,002,851**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 320 Wamego**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
7,210,394	0	0	0	0	1,494.8	0	3,719	0	7,206,675	1,604,363	1,472,051
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
968,817	77,056	11,328,962	0	0	0	0	0	0	4,175	0	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
11,336,856	11,805,967	11,336,856	10,009,502	30.00%	3,002,851	3,002,851	3,002,851				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Lacock,

The legal general fund budget for USD 321, for 2015-16, is **\$8,301,286**, and the legal supplemental general fund budget is **\$2,634,833**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL**Audited Enrollment**

USD 321 Kaw Valley **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
6,307,052	0	0	0	0	1,121.4	0	0	0	6,307,052	0	1,291,330
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
702,904	0	8,301,286	0	0	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
8,301,286	8,837,520	8,301,286	8,782,775	30.00%	2,634,833	2,634,833	2,634,833				

Column Notes

1. 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
9. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
14. 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
20. 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
22. 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
23. 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
25. 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
27. 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. McDaniel,

The legal general fund budget for USD 322, for 2015-16, is **\$2,981,916**, and the legal supplemental general fund budget is **\$840,540**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 322 Onaga-Havensville-Wheaton **2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Over-Proration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
2,152,153	0	0	0	0	304.5	0	0	0	2,152,153	343,817	312,851	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds			
162,941	9,750	2,981,512	0	14	0	0	0	0	390			
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
2,981,916	3,046,517	2,981,916	2,801,799	30.00%	840,540	840,540	840,540					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Dr. Stufflebeam,

The legal general fund budget for USD 323, for 2015-16, is **\$7,960,931**, and the legal supplemental general fund budget is **\$1,999,750**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 323 Rock Creek

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,365,487	0	197,222	0	0	942.1	0	0	0	5,562,709	1,054,938	824,006
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
398,905	0	7,840,558	116,778	0	0	0	0	0	3,595		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
7,960,931	8,116,720	7,960,931	7,377,148	30.00%	2,213,144	1,999,750	1,999,750				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Gower,

The legal general fund budget for USD 325, for 2015-16, is **\$5,577,368**, and the legal supplemental general fund budget is **\$1,525,889**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

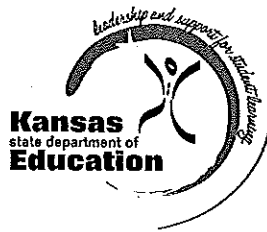
Audited Enrollment

USD 325 Phillipsburg **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,698,144	0	0	0	0	607.5	0	0	0	3,698,144	847,787	710,971
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
268,992	40,218	5,566,112	0	796	0	0	0	0	10,460		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl Col)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
5,577,368	5,808,259	5,577,368	5,086,297	30.00%	1,525,889	1,525,889	1,525,889				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Gower,

The legal general fund budget for USD 326, for 2015-16, is **\$1,751,430**, and the legal supplemental general fund budget is **\$565,637**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

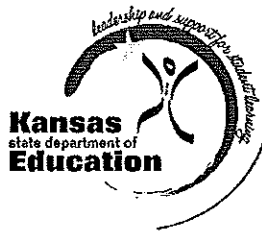
Audited Enrollment

USD 326 Logan**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,417,944	0	0	0	0	154.5	0	0	0	1,417,944	46,428	178,978
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
103,330	0	1,746,680	0	3,023	0	0	0	0	1,727		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
1,751,430	1,827,716	1,751,430	1,885,458	30.00%	565,637	565,637	565,637				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Brungardt,

The legal general fund budget for USD 327, for 2015-16, is **\$5,143,822**, and the legal supplemental general fund budget is **\$1,481,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 327 Ellsworth

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,773,132	0	0	0	0	602.6	0	0	0	3,773,132	523,301	522,919
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
298,996	20,329	5,138,677	0	431	0	0	0	0	4,714		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
5,143,822	5,383,834	5,143,822	4,939,030	29.99%	1,481,215	1,481,000	1,481,000				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

Brad Starnes, Superintendent
USD 329 Mill Creek Valley
PO Box 157
Alma KS 66401-0157

Audited Enrollment

Dear Mr. Starnes,

The legal general fund budget for USD 329, for 2015-16, is **\$4,227,003**, and the legal supplemental general fund budget is **\$1,269,535**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL**Audited Enrollment**

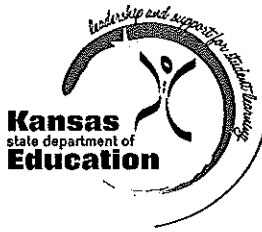
USD 329 Mill Creek Valley

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	2015-16 Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,158,047	0	0	0	0	453.5	0	0	0	3,158,047	338,435	450,033
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14(a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
270,120	0	4,216,635	0	368	0	0	10,000	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,227,003	4,373,691	4,227,003	4,231,783	30.00%	1,269,535	1,269,535	1,269,535				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Clark,

The legal general fund budget for USD 330, for 2015-16, is **\$4,753,108**, and the legal supplemental general fund budget is **\$1,364,541**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 330 Mission Valley **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,275,912	0	0	0	0	463.4	0	0	0	3,275,912	406,169	750,808
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
314,609	5,524	4,753,022	0	86	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,753,108	4,903,056	4,753,108	4,548,470	30.00%	1,364,541	1,364,541	1,364,541				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Dr. Diepenbrock,

The legal general fund budget for USD 331, for 2015-16, is **\$8,176,728**, and the legal supplemental general fund budget is **\$2,349,718**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 331 Kingman - Norwich **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,641,894	150,310	0	0	0	929.8	0	0	0	5,792,204	734,292	1,180,795
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
440,830	18,896	8,167,017	0	9,711	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
8,176,728	8,502,000	8,176,728	7,832,394	30.00%	2,349,718	2,349,718	2,349,718				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Reed,

The legal general fund budget for USD 332, for 2015-16, is **\$1,656,565**, and the legal supplemental general fund budget is **\$537,156**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

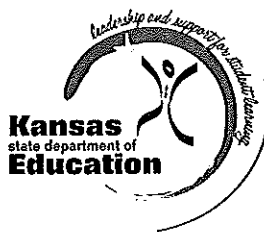
Audited Enrollment

USD 332 Cunningham**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ec State Aid
1,282,793	0	0	0	0	157.8	0	0	0	1,282,793	0	239,973
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
119,159	0	1,641,925	0	11,640	0	0	0	0	3,000		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
1,656,565	1,759,839	1,656,565	1,790,519	30.00%	537,156	537,156	537,156				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid ~ Block Grant (sum of columns 1 thru 8).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Ms. Mortimer,

The legal general fund budget for USD 333, for 2015-16, is **\$8,842,078**, and the legal supplemental general fund budget is **\$2,393,007**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 333 Concordia

2015-16 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,811,928	0	65,484	0	0	1,015.0	0	0	0	5,877,412	1,327,413	880,270
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
647,301	109,682	8,842,078	0	0	0	0	0	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
8,842,078	9,305,234	8,842,078	7,976,691	30.00%	2,393,007	2,393,007	2,393,007				

Column Notes

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- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Perkins,

The legal general fund budget for USD 334, for 2015-16, is **\$2,377,263**, and the legal supplemental general fund budget is **\$713,212**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 334 Southern Cloud **2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	2015-16 Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
1,751,582	34,258	0	0	0	203.5	0	1	-857	1,784,982	118,621	312,207	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds			
161,452	0	2,377,262	0	0	0	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
2,377,263	2,511,683	2,377,263	2,377,374	30.00%	713,212	713,212	713,212					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Ms. Walsh,

The legal general fund budget for USD 335, for 2015-16, is **\$3,845,926**, and the legal supplemental general fund budget is **\$1,035,405**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 335 North Jackson **2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
2,683,019	0	0	0	0	376.0	0	0	0	0	2,683,019	610,936	315,874
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds			
179,758	38,853	3,828,440	0	0	0	0	0	0	68	17,418		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
3,845,926	3,958,707	3,845,926	3,451,351	30.00%	1,035,405	1,035,405	1,035,405					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Stones,

The legal general fund budget for USD 336, for 2015-16, is **\$10,307,798**, and the legal supplemental general fund budget is **\$2,554,123**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 336 Holton

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
6,426,128	234,662	0	0	0	1,118.5	0	0	0	6,660,790	1,705,511	885,719
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14</u>	<u>Col 14(a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>	<u>Col 19</u>	
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Local Effort Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
920,648	135,130	10,307,798	0	0	0	0	0	0	0	0	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
10,307,798	11,181,761	10,307,798	8,513,744	30.00%	2,554,123	2,554,123	2,554,123				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
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- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Rundle,

The legal general fund budget for USD 337, for 2015-16, is **\$8,796,598**, and the legal supplemental general fund budget is **\$2,287,502**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 337 Royal Valley **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,470,433	0	0	0	0	871.5	0	0	0	5,470,433	1,626,881	860,972
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
490,136	104,157	8,552,579	0	0	238,025	0	0	0	5,994		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
8,796,598	9,185,775	8,796,598	7,625,007	30.00%	2,287,502	2,287,502	2,287,502				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Feldkamp,

The legal general fund budget for USD 338, for 2015-16, is **\$4,017,109**, and the legal supplemental general fund budget is **\$1,056,443**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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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

FINAL

Audited Enrollment

USD 338 Valley Falls
2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Prtion FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,603,388	0	0	0	0	384.5	0	0	0	2,603,388	674,388	496,987
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
195,053	46,261	4,016,077	0	0	0	0	0	0	0	1,032	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,017,109	4,161,829	4,017,109	3,521,475	30.00%	1,056,443	1,056,443	1,056,443				

Column Notes

- | | |
|----|---|
| 1 | 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. |
| 9 | 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). |
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| 23 | 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490). |
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mrs. Jennings,

The legal general fund budget for USD 339, for 2015-16, is **\$4,470,437**, and the legal supplemental general fund budget is **\$1,171,469**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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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 21, 2016

FINAL

Audited Enrollment

USD 339 Jefferson County North **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Over-Proration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,819,231	0	8,089	0	0	427.0	0	0	0	2,827,320	753,497	634,050
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
217,530	38,026	4,470,423	0	14	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,470,437	4,563,529	4,470,437	3,904,895	30.00%	1,171,469	1,171,469	1,171,469				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Happer,

The legal general fund budget for USD 340, for 2015-16, is **\$7,672,665**, and the legal supplemental general fund budget is **\$2,035,421**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL**Audited Enrollment**

USD 340 Jefferson West **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,963,894	0	0	0	0	837.3	0	0	0	4,963,894	1,193,449	1,013,198
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
374,531	95,223	7,640,295	0	0	26,368	0	0	0	0	6,002	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
7,672,665	7,884,862	7,672,665	6,784,735	30.00%	2,035,421	2,035,421	2,035,421				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid -- Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Pfau,

The legal general fund budget for USD 341, for 2015-16, is **\$5,967,583**, and the legal supplemental general fund budget is **\$1,565,231**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 341 Oskaloosa Public Schools **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,756,027	0	0	0	0	543.8	0	0	0	3,756,027	886,512	955,372
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
286,075	43,180	5,927,166	0	0	40,417	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
5,967,583	6,110,334	5,967,583	5,305,419	30.00%	1,591,626	1,565,231	1,565,231				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Lilly,

The legal general fund budget for USD 342, for 2015-16, is **\$4,809,449**, and the legal supplemental general fund budget is **\$1,340,050**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL**Audited Enrollment**

USD 342 McLouth

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,258,647	0	0	0	0	488.1	0	0	0	3,258,647	604,218	689,520
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
227,379	24,919	4,804,683	0	325	0	0	0	0	0	4,441	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,809,449	4,940,931	4,809,449	4,466,834	30.00%	1,340,050	1,340,050	1,340,050				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Dr. Yoder,

The legal general fund budget for USD 343, for 2015-16, is **\$6,976,072**, and the legal supplemental general fund budget is **\$2,024,282**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

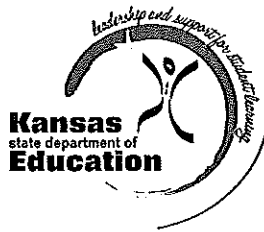
Audited Enrollment

USD 343 Perry Public Schools **2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,928,562	0	0	0	0	771.0	0	0	0	4,928,562	627,612	1,023,023
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
379,778	17,097	6,976,072	0	0	0	0	0	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,976,072	7,275,402	6,976,072	6,747,606	30.00%	2,024,282	2,024,282	2,024,282				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Laver,

The legal general fund budget for USD 344, for 2015-16, is **\$3,800,058**, and the legal supplemental general fund budget is **\$987,719**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 344 Pleasanton **2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
	2,622,655	933	0	0	0	358.5	0	0	-8,962	2,614,626	670,853	285,187
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
	Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
	207,681	21,711	3,800,058	0	0	0	0	0	0	0		
	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
	2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
	3,800,058	3,983,313	3,800,058	3,292,396	30.00%	987,719	987,719	987,719				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Mathes,

The legal general fund budget for USD 345, for 2015-16, is **\$28,120,290**, and the legal supplemental general fund budget is **\$7,475,889**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 345 Seaman**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
18,140,572	32,192	520,020	0	0	3,743.2	0	0	0	18,692,784	3,301,150	3,797,324
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
2,042,214	286,818	28,120,290	0	0	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
28,120,290	29,207,434	28,120,290	24,919,631	30.00%	7,475,889	7,475,889	7,475,889				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

Kansas State Department of Education
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Powelson,

The legal general fund budget for USD 346, for 2015-16, is **\$5,445,250**, and the legal supplemental general fund budget is **\$1,534,596**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

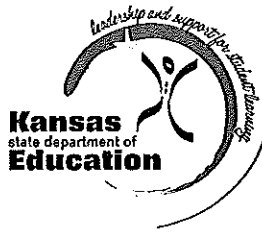
Audited Enrollment

USD 346 Jayhawk**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,728,307	13,641	271,181	0	0	539.0	0	0	0	4,013,129	654,947	467,876
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
268,895	27,030	5,431,877	0	111	0	0	0	0	13,262		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
5,445,250	5,570,089	5,445,250	5,115,321	30.00%	1,534,596	1,534,596	1,534,596				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Davies,

The legal general fund budget for USD 347, for 2015-16, is **\$3,551,203**, and the legal supplemental general fund budget is **\$1,032,998**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

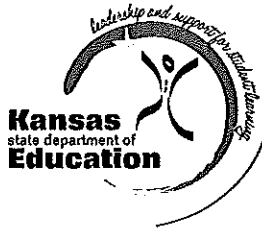
Audited Enrollment

USD 347 Kinsley-Offertle **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,588,180	0	81,662	0	0	338.7	0	0	0	2,669,842	294,692	366,226
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
190,296	0	3,521,056	0	6,095	0	0	0	21,352	2,700		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
3,551,203	3,778,560	3,551,203	3,443,326	30.00%	1,032,998	1,032,998	1,032,998				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Dorathy,

The legal general fund budget for USD 348, for 2015-16, is **\$10,304,417**, and the legal supplemental general fund budget is **\$2,824,943**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

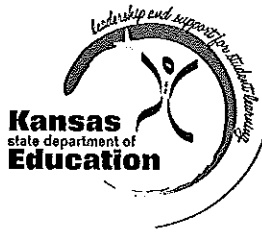
Audited Enrollment

USD 348 Baldwin City
2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
6,910,324	0	0	0	0	1,331.7	0	0	0	6,910,324	1,347,814	1,359,646
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
558,392	121,985	10,298,161	0	4	0	0	0	0	0	6,252	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
10,304,417	10,697,302	10,304,417	9,416,475	30.00%	2,824,943	2,824,943	2,824,943				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Dr. Taylor,

The legal general fund budget for USD 349, for 2015-16, is **\$2,618,726**, and the legal supplemental general fund budget is **\$740,990**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 349 Stafford**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,859,260	0	0	0	0	262.9	0	5,000	0	1,854,260	232,290	305,855
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
140,850	3,406	2,536,661	0	4,140	0	0	72,925	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,618,726	2,633,817	2,618,726	2,469,966	30.00%	740,990	740,990	740,990				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Meyer,

The legal general fund budget for USD 350, for 2015-16, is **\$2,947,533**, and the legal supplemental general fund budget is **\$981,774**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 350 St John-Hudson

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,330,085	0	0	0	0	345.0	0	0	0	2,330,085	0	419,592
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
181,268	0	2,930,945	0	16,588	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,947,533	3,052,926	2,947,533	3,167,014	31.00%	981,774	981,774	981,774				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

Kansas State Department of Education
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Rinehart,

The legal general fund budget for USD 351, for 2015-16, is **\$2,488,118**, and the legal supplemental general fund budget is **\$803,447**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 351 Macksville**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ec State Aid	
2,001,125	0	0	0	0	239.0	0	677	0	2,000,448	0	306,375	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Interest on Idle Funds					
164,823	0	2,471,646	0	9,295	0	0	0	0	6,500			
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
2,488,118	2,610,945	2,488,118	2,678,157	30.00%	803,447	803,447	803,447					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Biermann,

The legal general fund budget for USD 352, for 2015-16, is **\$8,451,512**, and the legal supplemental general fund budget is **\$2,408,048**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 352 Goodland **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,992,865	53,714	94,759	0	0	1,041.5	0	0	0	6,141,338	849,982	936,407
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
485,686	34,887	8,448,300	0	802	0	0	0	0	2,410		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
8,451,512	8,783,752	8,451,512	8,026,827	30.00%	2,408,048	2,408,048	2,408,048				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$13,458,617**, and the legal supplemental general fund budget is **\$3,471,792**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 353 Wellington **2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
8,163,733	0	0	0	0	1,555.0	0	0	0	8,163,733	2,238,469	2,104,469
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
795,028	122,041	13,423,740	0	4,413	0	0	0	0	30,464		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
13,458,617	13,870,620	13,458,617	11,572,640	30.00%	3,471,792	3,471,792	3,471,792				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$3,517,589**, and the legal supplemental general fund budget is **\$1,091,193**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

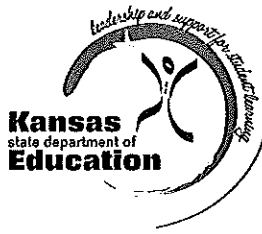
Audited Enrollment

USD 355 Ellinwood Public Schools **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,713,588	0	0	0	0	424.3	0	0	0	2,713,588	70,631	474,174
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
246,029	0	3,504,422	0	13.167	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
3,517,589	3,798,668	3,517,589	3,637,310	30.00%	1,091,193	1,091,193	1,091,193				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$4,671,495**, and the legal supplemental general fund budget is **\$1,248,630**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 356 Conway Springs **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,114,498	0	0	0	0	481.0	0	0	0	3,114,498	789,805	465,879
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Interest on Idle Funds			
256,421	37,436	4,664,039	0	1,073	0	0	0	0	0	6,383	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,671,495	4,878,536	4,671,495	4,162,101	30.00%	1,248,630	1,248,630	1,248,630				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

Kansas State Department of Education
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June 21, 2016

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 2015-16, is **\$6,027,109**, and the legal supplemental general fund budget is **\$1,588,804**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 357 Belle Plaine **2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
3,716,421	89,437	0	0	0	599.8	0	0	0	3,805,858	1,077,565	752,622	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Misc Revenue	Local Effort 2015-16 Interest on Idle Funds			
317,659	71,308	6,025,012	0	558	0	0	0	0	1,539			
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
6,027,109	6,337,020	6,027,109	5,296,014	30.00%	1,588,804	1,588,804	1,588,804					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$3,715,829**, and the legal supplemental general fund budget is **\$925,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

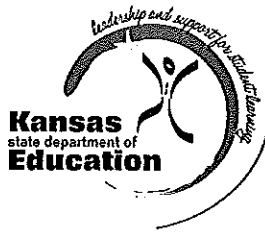
Audited Enrollment

USD 358 Oxford**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
	2,199,874	390,209	0	0	0	318.1	0	0	0	2,590,083	483,501	426,352
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
	Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
	179,609	32,924	3,712,469	0	3,360	0	0	0	0	0		
	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
	2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
	3,715,829	3,998,962	3,715,829	3,085,096	30.00%	925,529	925,000	925,000				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
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- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$1,757,256**, and the legal supplemental general fund budget is **\$510,140**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 359 Argonia Public Schools **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,340,395	0	0	0	0	165.9	0	0	0	1,340,395	93,494	215,139
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
105,986	0	1,755,014	0	2,242	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
1,757,256	1,846,737	1,757,256	1,821,451	30.00%	546,435	510,140	510,140				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
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- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$2,600,861**, and the legal supplemental general fund budget is **\$772,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 360 Caldwell
2015-16 Legal Maximum General Fund Budget

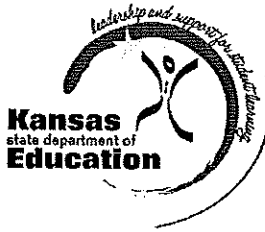
<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,808,343	11,866	0	0	0	247.5	0	0	0	1,820,209	318,536	296,405

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Authorized Pupil Tuition	Local Effort 2015-16 Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
136,987	21,437	2,593,574	0	3,560	0	0	0	0	3,727

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
2,600,861	2,705,457	2,600,861	2,443,091	33.00%	806,220	772,000	772,000

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Swartz,

The legal general fund budget for USD 361, for 2015-16, is **\$6,978,382**, and the legal supplemental general fund budget is **\$2,254,448**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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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 21, 2016

FINAL

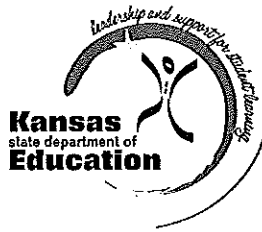
Audited Enrollment

USD 361 Chaparral Schools **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,148,810	39,653	0	0	0	848.8	0	19,780	0	5,168,683	79,661	1,099,340
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
431,012	0	6,778,696	0	228,551	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
7,027,027	6,978,382	6,978,382	7,720,712	29.37%	2,267,573	2,254,448	2,254,448				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$7,630,258**, and the legal supplemental general fund budget is **\$2,459,649**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

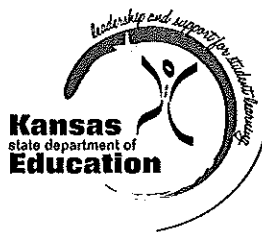
Audited Enrollment

USD 362 Prairie View **2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,738,890	0	90,522	0	0	875.3	0	282	0	5,829,130	0	1,221,718
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
547,584	0	7,598,432	0	0	0	0	0	0	31,544		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
7,630,258	8,195,719	7,630,258	8,198,831	30.00%	2,459,649	2,459,649	2,459,649				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

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 2015-16, is **\$6,698,582**, and the legal supplemental general fund budget is **\$2,150,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

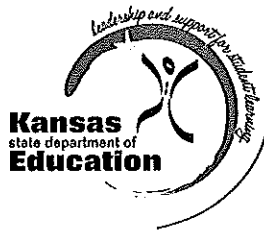
Audited Enrollment

USD 363 Holcomb**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
5,639,316	10,080	0	0	0	958.5	0	0	0	5,649,396	0	497,963	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds			
478,548	0	6,625,907	0	68,670	0	0	0	0	4,005			
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
6,698,582	7,160,331	6,698,582	7,377,175	30.00%	2,213,153	2,150,000	2,150,000					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
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- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

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 2015-16, is **\$5,708,339**, and the legal supplemental general fund budget is **\$1,803,805**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 364 Marysville**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
4,399,630	0	0	0	0	705.8	0	0	0	4,399,630	172,213	594,924	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Interest on Idle Funds					
468,882	0	5,635,649	0	0	0	0	10,000	53,622	9,068			
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
5,708,339	5,947,721	5,708,339	6,012,683	30.00%	1,803,805	1,803,805	1,803,805					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Blome,

The legal general fund budget for USD 365, for 2015-16, is **\$8,829,586**, and the legal supplemental general fund budget is **\$2,484,409**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 365 Garnett**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
	6,233,209	0	0	0	0	1,026.9	0	0	0	6,233,209	1,090,944	912,331
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
	Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
	516,389	69,526	8,822,399	0	0	0	0	0	0	7,187		
	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
	2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
	8,829,586	9,062,160	8,829,586	8,281,363	30.00%	2,484,409	2,484,409	2,484,409				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
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June 21, 2016

FINAL

Greg Brown, Superintendent
USD 366 Woodson
P O Box 160
Yates Center KS 66783-0160

Audited Enrollment

Dear Mr. Brown,

The legal general fund budget for USD 366, for 2015-16, is **\$4,300,502**, and the legal supplemental general fund budget is **\$1,261,137**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 366 Woodson**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ec State Aid
3,106,922	0	0	0	0	436.2	0	1,549	0	3,105,373	420,995	516,729
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
239,857	15,344	4,298,298	0	655	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,300,502	4,491,284	4,300,502	4,203,789	30.00%	1,261,137	1,261,137	1,261,137				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. French,

The legal general fund budget for USD 367, for 2015-16, is **\$11,667,506**, and the legal supplemental general fund budget is **\$3,027,917**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 367 Osawatomie **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
7,146,514	0	36,594	0	0	1,166.0	0	0	0	7,183,108	1,961,727	1,805,011
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
584,504	133,156	11,667,506	0	0	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
11,667,506	11,982,484	11,667,506	10,093,058	30.00%	3,027,917	3,027,917	3,027,917				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mrs. Welter,

The legal general fund budget for USD 368, for 2015-16, is **\$14,606,115**, and the legal supplemental general fund budget is **\$4,307,408**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 368 Paola**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
9,528,282	0	0	0	0	1,936.1	0	0	0	9,528,282	1,370,766	1,867,478
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
1,704,543	92,603	14,563,672	0	0	0	0	0	0	42,443		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
14,606,115	15,657,287	14,606,115	13,052,753	33.00%	4,307,408	4,307,408	4,307,408				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

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 2015-16, is **\$2,327,594**, and the legal supplemental general fund budget is **\$696,502**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 369 Burrton**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
	1,762,421	0	0	0	0	241.5	0	29	0	1,762,392	162,944	229,783
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
	Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
	149,752	0	2,304,871	14,652	8,042	0	0	0	0	0		
	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
	2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
	2,327,594	2,433,635	2,327,594	2,321,673	30.00%	696,502	696,502	696,502				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Zehr,

The legal general fund budget for USD 371, for 2015-16, is **\$2,433,015**, and the legal supplemental general fund budget is **\$691,455**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 371 Montezuma **2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
	1,832,349	83,122	0	0	0	242.3	0	23	0	1,915,448	202,948	141,108
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
	Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
	144,962	1,765	2,406,231	0	1,232	0	0	0	18,468	7,061		
	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
	2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
	2,433,015	2,498,811	2,433,015	2,304,851	30.00%	691,455	691,455	691,455				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Hallacy,

The legal general fund budget for USD 372, for 2015-16, is **\$5,978,963**, and the legal supplemental general fund budget is **\$1,592,469**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 372 Silver Lake**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,005,747	1,866	0	0	0	688.0	0	0	0	4,007,613	944,864	551,013
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
394,649	80,824	5,978,963	0	0	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
5,978,963	6,287,367	5,978,963	5,308,230	30.00%	1,592,469	1,592,469	1,592,469				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$26,627,057**, and the legal supplemental general fund budget is **\$6,911,599**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 373 Newton**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
	17,096,261	42,715	0	0	0	3,357.1	0	0	0	17,138,976	4,245,802	2,802,391
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
	Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Interest on Idle Funds				
	2,021,333	406,877	26,615,379	0	0	0	0	11,678	0	0		
	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
	2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
	26,627,057	27,812,879	26,627,057	23,038,662	30.00%	6,911,599	6,911,599	6,911,599				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

Kansas State Department of Education
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Bruce,

The legal general fund budget for USD 374, for 2015-16, is **\$4,081,772**, and the legal supplemental general fund budget is **\$1,352,892**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

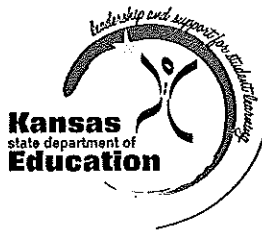
Audited Enrollment

USD 374 Sublette**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Over-Proration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
3,458,910	4,199	0	0	0	484.4	0	0	0	3,463,109	0	262,404	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds			
309,839	0	4,035,352	0	44,064	0	0	0	0	2,356			
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
4,081,772	4,627,900	4,081,772	4,509,641	30.00%	1,352,892	1,352,892	1,352,892					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$12,224,372**, and the legal supplemental general fund budget is **\$3,556,907**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

Audited Enrollment

USD 375 Circle**2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
8,752,643	146,719	546,214	0	0	1,860.8	0	13,006	0	9,432,570	467,378	1,456,715
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
854,703	0	12,211,366	0	0	0	0	0	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
12,224,372	12,797,457	12,224,372	11,856,358	30.00%	3,556,907	3,556,907	3,556,907				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Dr. Dierksen,

The legal general fund budget for USD 376, for 2015-16, is **\$4,957,128**, and the legal supplemental general fund budget is **\$1,337,550**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

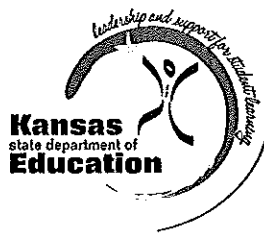
Audited Enrollment

USD 376 Sterling **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,284,505	0	0	0	0	518.4	0	0	0	3,284,505	722,010	617,355
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
281,427	49,063	4,954,360	0	2,768	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,957,128	5,152,685	4,957,128	4,458,500	30.00%	1,337,550	1,337,550	1,337,550				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Wiseman,

The legal general fund budget for USD 377, for 2015-16, is **\$5,652,537**, and the legal supplemental general fund budget is **\$1,687,938**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 377 Atchison Co Comm Schools
2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,062,625	19,708	0	0	0	576.5	0	0	0	4,082,333	464,230	807,668
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
295,486	0	5,649,717	0	0	0	0	0	0	0	2,820	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
5,652,537	5,813,215	5,652,537	5,626,460	30.00%	1,687,938	1,687,938	1,687,938				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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School Finance

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June 21, 2016

FINAL

Nancy Meyer, Superintendent
USD 378 Riley County
P.O. Box 326
Riley KS 66531-0326

Audited Enrollment

Dear Ms. Meyer,

The legal general fund budget for USD 378, for 2015-16, is **\$5,991,462**, and the legal supplemental general fund budget is **\$1,679,444**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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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 21, 2016

FINAL

Audited Enrollment

USD 378 Riley County **2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
4,169,041	0	0	0	9,791	670.6	0	0	0	4,178,832	772,699	704,933	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Interest on Idle Funds					
269,930	60,973	5,987,367	0	0	4,095	0	0	0				
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
5,991,462	6,289,057	5,991,462	5,598,145	30.00%	1,679,444	1,679,444	1,679,444					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$10,824,133**, and the legal supplemental general fund budget is **\$2,880,460**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 379 Clay Center**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
7,146,390	50,867	0	0	27,645	1,328.6	0	0	0	7,224,902	1,394,177	1,214,769
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
873,772	89,511	10,797,131	0	0	0	27,002	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
10,824,133	11,437,444	10,824,133	9,601,533	30.00%	2,880,460	2,880,460	2,880,460				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Ms. Miller,

The legal general fund budget for USD 380, for 2015-16, is **\$4,768,274**, and the legal supplemental general fund budget is **\$1,314,991**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 380 Vermillion **2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proportion FTE	2015-16 Gen State Aid Overproportion \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
3,418,859	0	0	0	0	530.0	0	0	0	3,418,859	635,988	291,608	
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>			
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Interest on Idle Funds				
267,404	54,102	4,667,961	0	313	0	0	100,000	0	0			
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
4,768,274	4,955,582	4,768,274	4,383,304	30.00%	1,314,991	1,314,991	1,314,991					

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$2,980,436**, and the legal supplemental general fund budget is **\$884,315**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL**Audited Enrollment****USD 381 Spearville****2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,187,021	0	16,178	0	0	341.5	0	0	0	2,203,199	359,761	253,437
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
159,781	0	2,976,178	0	4,258	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,980,436	3,100,817	2,980,436	2,947,716	30.00%	884,315	884,315	884,315				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
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School Finance

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June 21, 2016

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 2015-16, is **\$9,216,678**, and the legal supplemental general fund budget is **\$2,610,764**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERs, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

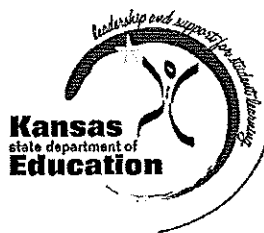
Audited Enrollment

USD 382 Pratt**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
6,418,049	213,871	0	0	0	1,170.7	0	0	0	6,631,920	862,111	1,188,750
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Interest on Idle Funds			
504,563	29,334	9,216,678	0	0	0	0	0	0	0	0	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
9,216,678	10,514,679	9,216,678	8,702,546	30.00%	2,610,764	2,610,764	2,610,764				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

Audited Enrollment

Robert Shannon, Superintendent
USD 383 Manhattan-Ogden
2031 Poyntz
Manhattan KS 66502

Dear Dr. Shannon,

The legal general fund budget for USD 383, for 2015-16, is **\$41,552,091**, and the legal supplemental general fund budget is **\$13,254,291**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 383 Manhattan-Ogden **2015-16 Legal Maximum General Fund Budget**

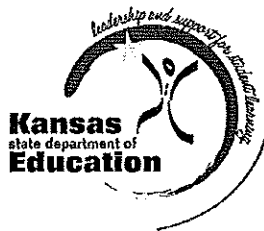
<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
28,711,657	695,852	0	0	0	5,945.9	0	10,152	0	29,397,357	1,522,578	6,764,502

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
3,346,213	0	41,030,650	0	0	94,480	0	400,000	2,489	14,320

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Legal General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
41,552,091	43,268,562	41,552,091	40,497,712	33.00%	13,364,245	13,254,291	13,254,291

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$1,962,656**, and the legal supplemental general fund budget is **\$671,635**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 384 Blue Valley **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,436,800	0	0	0	36,646	187.5	0	0	0	1,473,446	62,338	270,392

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPERS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
98,081	0	1,904,257	0	0	57,621	0	0	0	778

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
1,962,656	1,999,954	1,962,656	2,035,257	33.00%	671,635	671,635	671,635

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 7 and sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Rasmussen,

The legal general fund budget for USD 385, for 2015-16, is **\$37,347,553**, and the legal supplemental general fund budget is **\$9,253,425**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 385 Andover**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
21,960,833	2,883,786	0	0	0	4,962.7	0	414	0	24,844,205	5,432,120	4,240,465
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
2,186,449	639,242	37,342,481	0	4	0	0	0	0	4,654		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
37,347,553	39,278,481	37,347,553	29,849,758	31.00%	9,253,425	9,253,425	9,253,425				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Bradbury,

The legal general fund budget for USD 386, for 2015-16, is **\$2,531,837**, and the legal supplemental general fund budget is **\$664,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 386 Madison-Virgil **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,807,177	0	0	0	0	230.2	0	0	0	1,807,177	256,997	329,226
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
131,338	6,429	2,531,167	0	670	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,531,837	2,591,191	2,531,837	2,442,301	30.00%	732,690	664,000	664,000				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

Terry Wilson, Superintendent
USD 387 Altoona-Midway
20584 US 75 Hwy
Buffalo KS 66717

Audited Enrollment

Dear Mr. Wilson,

The legal general fund budget for USD 387, for 2015-16, is **\$2,148,639**, and the legal supplemental general fund budget is **\$605,830**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 387 Altoona-Midway

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,771,247	0	0	0	0	206.5	0	23,752	0	1,747,495	39,534	232,181
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
103,683	0	2,122,893	0	1,994	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,148,639	2,248,640	2,148,639	2,348,179	25.80%	605,830	605,830	605,830				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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June 21, 2016

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 2015-16, is **\$3,199,366**, and the legal supplemental general fund budget is **\$846,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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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 21, 2016

FINAL

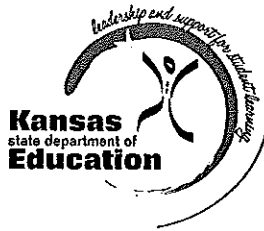
Audited Enrollment

USD 388 Ellis**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,539,416	0	0	0	0	419.6	0	0	0	2,539,416	127,738	309,119
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
214,630	0	3,190,903	0	8,463	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
3,199,366	3,414,300	3,199,366	3,369,679	30.00%	1,010,904	846,000	846,000				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Corns,

The legal general fund budget for USD 389, for 2015-16, is **\$6,400,359**, and the legal supplemental general fund budget is **\$1,724,538**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 389 Eureka**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proportion FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,421,486	0	0	0	0	632.0	0	1	0	4,421,485	951,011	532,823
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
417,134	69,331	6,391,784	0	232	8,342	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,400,359	6,691,172	6,400,359	5,748,460	30.00%	1,724,538	1,724,538	1,724,538				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

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 2015-16, is **\$1,047,533**, and the legal supplemental general fund budget is **\$288,957**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 390 Hamilton

2015-16 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
845,773	0	0	0	0	87.5	0	0	0	845,773	7,073	140,690
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
53,573	0	1,047,109	0	424	0	0	0	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
1,047,533	1,101,321	1,047,533	1,140,319	28.06%	319,974	288,957	288,957				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

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 2015-16, is **\$2,787,614**, and the legal supplemental general fund budget is **\$845,508**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL

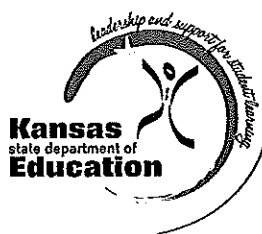
Audited Enrollment

USD 392 Osborne County **2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,062,456	0	0	0	0	280.1	0	0	0	2,062,456	232,843	341,892
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
143,307	0	2,780,498	0	2,091	0	0	0	338	4,687		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,787,614	2,887,615	2,787,614	2,818,692	30.00%	845,608	845,508	845,508				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

Justin Coup, Superintendent
USD 393 Solomon
113 E. 7th St.
Solomon KS 67480

Audited Enrollment

Dear Mr. Coup,

The legal general fund budget for USD 393, for 2015-16, is **\$2,977,377**, and the legal supplemental general fund budget is **\$875,358**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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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 21, 2016

FINAL

Audited Enrollment

USD 393 Solomon**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,179,250	0	0	0	0	312.6	0	0	0	2,179,250	300,756	305,434
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
175,300	11,826	2,972,566	0	0	0	0	0	0	0	4,811	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,977,377	3,095,427	2,977,377	2,917,860	30.00%	875,358	875,358	875,358				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

FINAL

Audited Enrollment

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

Dear Mr. Chickadonz,

The legal general fund budget for USD 394, for 2015-16, is **\$12,020,085**, and the legal supplemental general fund budget is **\$3,214,300**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

FINAL

Audited Enrollment

USD 394 Rose Hill Public Schools**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
7,625,860	160,251	0	0	0	1,574.3	0	0	0	7,786,111	2,025,917	1,323,684

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
690,041	194,297	12,020,050	0	35	0	0	0	0	0

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
12,020,085	12,542,612	12,020,085	10,298,690	33.00%	3,398,568	3,214,300	3,214,300

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
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- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

Bill Keeley, Superintendent
USD 395 LaCrosse
Box 778
La Crosse KS 67548-0778

Audited Enrollment

Dear Mr. Keeley,

The legal general fund budget for USD 395, for 2015-16, is **\$2,633,429**, and the legal supplemental general fund budget is **\$790,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

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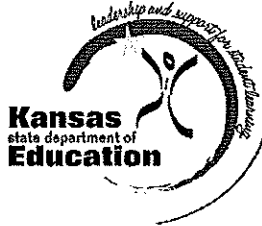
Audited Enrollment

USD 395 LaCrosse**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,066,717	0	0	0	0	291.0	0	0	0	2,066,717	136,560	250,262
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
177,517	0	2,631,056	0	532	0	0	0	0	0	1,841	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,633,429	2,733,414	2,633,429	2,796,806	30.00%	839,042	790,000	790,000				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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Audited Enrollment

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

Dear Mr. Reynolds,

The legal general fund budget for USD 396, for 2015-16, is **\$6,354,919**, and the legal supplemental general fund budget is **\$1,827,614**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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 21, 2016

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Audited Enrollment

USD 396 Douglass Public Schools

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,094,428	53,825	0	0	0	660.9	0	0	0	4,148,253	1,102,834	688,565
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
333,554	79,368	6,352,574	0	235	0	0	0	0	2,110		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,354,919	6,805,617	6,354,919	5,538,225	33.00%	1,827,614	1,827,614	1,827,614				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
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- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

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Susan Beeson, Superintendent
USD 397 Centre
2382 310th St
Lost Springs KS 66859-9644

Audited Enrollment

Dear Ms. Beeson,

The legal general fund budget for USD 397, for 2015-16, is **\$3,190,581**, and the legal supplemental general fund budget is **\$764,141**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The final 2015-16 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid. The final 2015-16 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 21, 2016

FINAL

Audited Enrollment

USD 397 Centre**2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,819,774	422,785	0	0	0	216.4	0	0	0	2,242,559	364,370	435,185
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
125,768	22,682	3,190,564	0	17	0	0	0	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
3,190,581	3,464,475	3,190,581	2,547,135	30.00%	764,141	764,141	764,141				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of columns 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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June 21, 2016

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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 2015-16, is **\$2,634,049**, and the legal supplemental general fund budget is **\$906,437**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. 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 21, 2016

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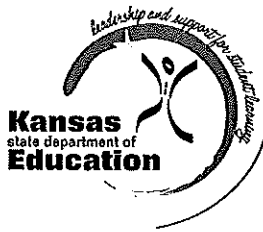
Audited Enrollment

USD 398 Peabody-Burns
2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,977,848	15,000	0	0	0	250.5	0	0	0	1,992,848	124,179	359,832
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPER State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
152,619	0	2,629,478	0	411	0	0	0	0	4,160		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,634,049	2,792,665	2,634,049	2,746,780	33.00%	906,437	906,437	906,437				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

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 2015-16, is **\$1,346,490**, and the legal supplemental general fund budget is **\$446,473**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 20 (computed general fund) with Column 21 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. 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 21, 2016

FINAL**Audited Enrollment****USD 399 Paradise****2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,097,342	0	0	0	0	121.4	0	0	0	1,097,342	0	138,660
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
100,572	0	1,336,574	0	9,428	0	0	0	0	488		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
1,346,490	1,414,436	1,346,490	1,488,242	30.00%	446,473	446,473	446,473				

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).