

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

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FINAL

Audited Enrollment

2015-16 Legal Maximum General Fund Budget **USD 300 Comanche County**

2015-16 Computed General Fund (incl COL) 2,797,294	144,039	Block Grant 2015-16 KPERS State Aid	2,166,274 Col 12	2014-15 Adjusted General State Aid	<u>Col 1</u>
2015-16 Adopted General Fund 2,966,733	0	Block Grant 2015-16 Capital Outlay State Aid	0 Col 13	2015-16 Virtual State Aid	Col 2
2015-16 Legal General Fund 2,797,294	2,7:		0	2015-16 New Facilities State Aid	Col 3
	2,710,913	2015-16 State Aid Flow- Thru General Fund	0 Col 14	2015-16 Special Levies State Aid	<u>Col 4</u>
2014-15 LOB Base General L Fund 3,120,944	0	2015-16 Extraordinary Needs State Aid	0 Col 14 (a)	Federal Impact Aid Difference	Col 5
2015-16 LOB Percent Authorized 30.00%			316.5	Over Proration FTE	Col 6
2015-16 Computed LOB Budget 936,283	40,760	j š čā	Col 15 Co	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2015-16 B Adopted LOB Budget 936,283	0 0	<u>a</u> " ă	5,843	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2015-16 Legal LOB Budget 936,283		ָבֿי ל בּי	0 17 Col 18	2015-16 ed Total Budget e Reduction	<u>Col 8</u>
	33,887	2	2,160,431	Block Grant 2015-16 General State Aid	<u>Col 9</u>
	5,891	Local Effort 2015-16 Interest on Idle Funds	0 Col 19	Block Grant 2015-16 LOB State Aid	Col 10
	THE STATE OF THE S		406,443	2015-16 Special Ed State Aid	<u>Col 11</u>

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

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

District Clerk cc: President of Board

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Audited Enrollment

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

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

- 14 20 22 23 23 27 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. 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]). 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 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

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.

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

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Craig Neuenswander, Director School Finance

cc: District Clerk

2015-16 Legal Maximum General Fund Budget USD 305 Salina

55,689,796	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	5,178,172	Block Grant 2015-16 KPERS State Aïd	<u>Col 12</u>	36,776,011	2014-15 Adjusted General State Aid	Col 1
58,875,408	2015-16 Adopted General Fund	<u>Col 21</u>	365,490	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	120,582	2015-16 Virtual State Aid	Col 2
55,689,796	2015-16 Legal General Fund	<u>Col 22</u>	55,39		2	0	2015-16 New Facilities State Aid	<u>Col 3</u>
	eral	μ σ	55,396,227	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
50,008,299	2014-15 LOB Base General I	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	6			6,950.7	Over Proration FTE	Col 6
15,002,490	2015-16 Computed LOB Budget	<u>Col 25</u>	69	Local Effort 2015-16 Loc Mineral 2 Production F Tax Im		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
			0	Local Effort 2015-16 Federal Impact Aid	Col 16			
15,002,490	2015-16 Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Pupil Tuition	Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
15,002,490	2015-16 Legal LOB Budget	<u>Col 27</u>			CC	0	2015-16 Total Budget Reduction	Col 8
90	ω -		0	Local Effort 2015-16 Authorized Transfers	Col 18		on dget	,
			215,000	2015-16 Local Effort Misc Revenue	Col 18 (a)	36,896,593	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			78,500	Local Effort 2015-16 Interest on Idle Funds	Col 19	6,442,128	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						6,513,844	2015-16 Special Ed State Aid	Col 11

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



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.

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

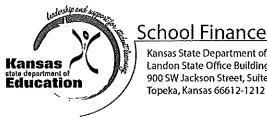
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District Clerk cc:

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

5,602,501	2015-16 Computed General Fund (incl COL)	Col 20	367,255	2015-16 KPERS State Aid	Block Grant	<u>Col 12</u>	4,341,336	General State Aid	2014-15 Adjusted	Col 1
5,841,561	2015-16 Adopted General Fund	<u>Col 21</u>	0	2015-16 Capital Outlay State Aid	Block Grant	<u>Col 13</u>	0	Virtual State Aid	2015-16	Col 2
5,602,501	2015-16 Legal General Fund	Col 22	5,59		20		0	Facilities State Aid	2015-16 New	Col 3
	16 neral	li o	5,593,770	State Aid Flow- Thru General Fund	2015-16	Col 14	0	Levies State Aid	2015-16 Special	Col 4
5,725,372	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid		Col 14 (a)	0	Aid Difference	2015-16 Federal Impact	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24					694.5	Proration FTE	Over	Col 6
1,717,612	2015-16 Computed LOB Budget	<u>Col 25</u>	152		"Ā	Col 15 Co	0	OverProration \$25	2015-16 Gen State Aid	Col 6(a)
1,717,612	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0		Ā	Col 16 Col 17	79	Unencu Cash E	6/30/2015	Col 7
1.m.k	2015-16 Legal LOB Budget	<u>Col 27</u>		Local Effort 2015-16 / Pupil Tuition		17				lS
,612	16 -08 et	2Z	0	2015-16 Authorized Transfers	ocal Effort	Col 18	0	Total Budget Reduction	2015-16	Col 8
			0	2015-16 Local Effort Misc Revenue		Col 18 (a)	4,341,257	General State Aid	Block Grant 2015-16	<u>Col 9</u>
			8,500	2015-16 Interest on Idle Funds	local Effort	Col 19	253,149	LOB State Aid	Block Grant 2015-16	<u>Col 10</u>
The state of the s						***************************************	632,109	Special Ed State Aid	2015-16	<u>Col 11</u>

- 1 9 20 22 23 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
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 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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

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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.

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Sincerely.

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

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cc:

District Clerk President of Board

2015-16 Legal Maximum General Fund Budget USD 307 Ell-Saline

4,562,695	2015-16 Computed General Fund (incl COL)	Col 20	212,874	Block Grant 2015-16 KPERS State Aid	Col 12	3,113,944	2014-15 Adjusted General State Aid	Col 1
4,908,825	2015-16 Adopted General Fund	<u>Col 21</u>	29,311	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	15,000	2015-16 Virtual State Aid	<u>Col 2</u>
4,562,695	2015-16 Legal General Fund	<u>Col 22</u>	4,5		20	0	2015-16 New Facilities State Aid	Col 3
	_	2	4,541,862	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,111,125	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				468.5	Over Proration	Col 6
1,233,338	2015-16 Computed LOB Budget	Col 25	0 20,	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,233,338	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	20,833 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,233,338	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 3-16 Authorized Wition Transfers	17 Col 18	0	2015-16 d Total Budget Reduction	Col 8
			0	t 2015-16 d Local Effort Misc Revenue	Col 18 (a)	3,128,944	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	763,981	Block Grant 2015-16 LOB State Aid	Col 10
						406,752	2015-16 Special Ed State Aid	<u>Col 11</u>

- 14 20 22 23 25 27 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. 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13). 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19). 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]) 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
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<u>School Finance</u>

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(785) 296-3872 (785) 296-6659 - fax www.ksde.org

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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Sincerely,

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

Craig Neuenswander, Director School Finance

cc: District Clerk
President of Board

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FINAL

Audited Enrollment

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

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

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



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

District Clerk CC:

4I 6

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

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

- 14 20 22 23 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]). 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 Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212

(785) 296-3872 (785) 296-6659 - fax www.ksde.ora

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

4T 6

cc:

District Clerk President of Board

FINAL

Audited Enrollment

2015-16 Legal Maximum General Fund Budget USD 310 Fairfield

2,799,938	2015-16 Computed General Fund (incl COL)	Col 20	197,886	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,297,937	2014-15 Adjusted General State Aid	<u>Col 1</u>
2,993,646	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
2,799,938	2015-16 Legal General Fund	<u>Col 22</u>	2,78		-	0	2015-16 New Facilities State Aid	Col 3
	_	10	2,782,192	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,102,360	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	ω		_	287.0	Over Proration FTE	Col 6
930,708	2015-16 Computed LOB Budget	<u>Col 25</u>	3,532	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
930,708	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	14,214	6/30/2015 Unencumbered Cash Balance	Col 7
930,708	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	17 Col 18	0	2015-16 d Total Budget Reduction	Col 8
		***************************************	0	t 2015-16 Local Effort Misc Revenue	Col 18 (a)	2,283,723	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						300,583	2015-16 Special Ed State Aid	Col 11

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



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

4I 4

District Clerk cc:

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

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

- 27 27 27 27 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 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 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

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

CASTA

Craig Neuenswander, Director School Finance

cc:

District Clerk President of Board

June 21, 2016

FINAL

Audited Enrollment

2015-16 Legal Maximum General Fund Budget **USD 312 Haven Public Schools**

Col 11	2015-16 Special Ed State Aid	901,109							
Col 10	Block Grant 2015-16 LOB State Aid	781,538	Col 19	Local Effort 2015-16 Interest on	Idle Funds	452		TOWNS AND A SECOND ASSESSMENT ASS	
<u>Col 9</u>	Block Grant 2015-16 General State Aid	5,657,454	Col 18 (a)	2015-16 Local Effort	Misc Revenue	0			The Property and the Control of the
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16 Authorized		3,867	Col 27	2015-16 Legal LOB Budget	2,248,779
Col 7	6/30/2015 Unencumbered T	0	Col 17	t Local Effort 2015-16	4	0	Col 26	2015-16 Adopted L OB Budget	2,248,779
<u>Col 6(a)</u>	2015-16 Gen State Aid (OverProration Un \$25	0	Col 16	t Local Effort 2015-16 n Federal	비	0	Col 25	2015-16 Computed LOB Budget LO	2,248,779
0 <u>9 100</u>	Over Ger Proration Ove FTE	855.0	Col 15	Local Effort 2015-16 Mineral Production	Tax	13,806	Col 24	l6 cent zed	31.00% 2
00 5	m	0	Col 14 (a)	2015-16 Extraordinary	Needs State Aid	0	·	4)	
·	į						Col 23	2014-15 LOB Base General Fund	7,254,127
3 Col 4	-16 2015-16 N Special ties Levies Aid State Aid	0	Col 14	2015-16 State Aid Flow- Thru General	Fund	7,834,402	Col 22	2015-16 Legal General Fund	7,852,527
Col 3	2015-16 New Facilities State Aid	0	<u> </u>	ant .6 utlay	jid				
<u>Col 2</u>	2015-16 Virtual State Aid	355,626	Col 13	Block Grant 2015-16 Capital Outlay	State Aid	32,227	Col 21	2015-16 Adopted General Fund	8,051,039
<u>Col 1</u>	2014-15 Adjusted General State Aid	5,301,828	Col 12	Block Grant 2015-16 KPERS State	Aid	462,074	Col 20	2015-16 Computed General Fund (incl COL)	7,852,527

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.

²⁰¹⁵⁻¹⁶ General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 State Aid Flow-Thru (sum of column 7 and sum of columns 14 thru 19).
2015-16 Computed General Fund (smaller of Computed General Fund [Coi 20] or Adopted General Fund [Col 21])
2015-16 Legal General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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

4I 4

District Clerk cc:

2015-16 Legal Maximum General Fund Budget USD 313 Buhler

15,957,431	2015-16 Computed General Fund (incl COL)	Col 20	935,350	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	10,377,709	2014-15 Adjusted General State Aid	<u>Col 1</u>
16,646,505	2015-16 Adopted General Fund	Col 21	97,426	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
15,957,431	2015-16 Legal General Fund	Col 22	15,6		2	640,973	2015-16 New Facilities State Aid	Col 3
	l6 heral	ĮN	15,689,526	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
15,391,633	2014-15 LOB Base General I	<u>Col 23</u>	60,801	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	4,711			2,182.3	Over Proration FTE	Col 6
4,617,490	2015-16 Computed LOB Budget	<u>Col 25</u>	71.1	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
4,617,490	2015-16 3 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
4,617,490	2015-16 Legal LOB Budget	<u>Col 27</u>	202,393	Local Effort Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	t 2015-16 Local Effort Misc Revenue	Col 18 (a)	11,018,682	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,564,516	Block Grant 2015-16 LOB State Aid	Col 10
						2,073,552	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

District Clerk cc:

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

2015-16 2015-16 Computed General Fund (incl COL) 1,272,912	65,651	Block Grant 2015-16 KPERS State Ald	Col 12	977,030	2014-15 Adjusted General State Aid	<u>Col 1</u>
Col 21 2015-16 Adopted General Fund 1,310,085	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
2015-16 Legal General Fund 1,272,912	1,18		<u> </u>	0.	2015-16 New Facilities State Aid	Col 3
	1,180,458	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2014-15 LOB Base General Fund 1,276,090	92,148	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
Col 24 2015-16 LOB Percent Authorized 30.00%				125.5	Over Proration FTE	Col 6
2015-16 2015-16 Computed LOB Budget 382,827	306	Local Effort 2015-16 Loca Mineral 201 Production Ferman	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
2015-16 B Adopted LOB Budget 344,544	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
Col 27 2015-16 Legal LOB Budget 344,544	0	Local Effort Effort 2015-16 16 Authorized Uition Transfers	17 Col 18	0	2015-16 ad Total Budget Reduction	<u>Col 8</u>
	0	t 2015-16 d Local Effort Misc Revenue	Col 18 (a)	977,030	Block Grant 2015-16 General State Aid	<u>Col 9</u>
	0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	Col 10
				137,777	2015-16 Special Ed State Aid	Col 11

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

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

District Clerk CC:

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

6,953,739	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	371,369	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,299,466	2014-15 Adjusted General State Aid	Col 1
7,451,949	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	6,866	2015-16 Virtual State Aid	Col 2
6,953,739	2015-16 Legal General Fund	Col 22	6,95		2	0	2015-16 New Facilities State Aid	<u>Col 3</u>
	_	II V	6,951,816	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
7,254,585	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				895.7	Over Proration FTE	Col 6
2,176,376	2015-16 Computed LOB Budget	<u>Col 25</u>	434	2015-16 Loca 2015-16 Loca Mineral 201 Production Fe Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,176,376	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	<u>Col 16 </u>	0	6/30/2015 Unencumbered Cash Balance	Col 7
2,176,376	2015-16 Legal LOB Budget	<u>Col 27</u>	0		17 Col 18	0	2015-16 ed Total Budget e Reduction	Col 8
)	Local Effort 2015-16 Authorized Transfers	18			
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,306,332	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			1,489	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	604,811	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						669,304	2015-16 Special Ed State Aid	Col 11

- 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. 2015-16 General State Aid Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

- 14 20 22 23 27 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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Sincerely,

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

Craig Neuenswander, Director School Finance

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CC:

District Clerk
President of Board

2015-16 Legal Maximum General Fund Budget **USD 316 Golden Plains**

2,195,830	2015-16 Computed General Fund (incl COL)	Col 20	116,235	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,556,899	2014-15 Adjusted General State Aid	Col 1
2,273,112	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,195,830	2015-16 Legal General Fund	Col 22	2,19			0	2015-16 New Facilities State Aid	Col 3
		Į, e	2,191,175	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,204,762	2014-15 LOB Base General (Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	4,2		-	183.3	Over Proration FTE	Col 6
661,429	2015-16 Computed LOB Budget	<u>Col 25</u>	4,446	Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
661,429	2015-16 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Federal 2015-16 Tmpact Aid Pupil Tuition	Col 16 Col 17	209	6/30/2015 Unencumbered Cash Balance	Col 7
661,429	2015-16 Legal LOB Budget	Col 27	0	Local Effort :ffort 2015-16 -16 Authorized <u>itton Transfers</u>	Z Col 18	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,556,690	Block Grant 2015-16 General State Ald	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	265,781	Block Grant 2015-16 LOB State Aid	Col 10
						252,469	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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.

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

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cc: District Clerk

2015-16 Legal Maximum General Fund Budget USD 320 Wamego

11,336,856	2015-16 Computed General Fund (incl COL)	Col 20	968,817	Block Grant 2015-16 KPERS State Ald	<u>Col 12</u>	7,210,394	2014-15 Adjusted General State Aid	<u>Col 1</u>
11,805,967	2015-16 Adopted General Fund	<u>Col 21</u>	77,056	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
11,336,856	2015-16 Legal Genera Fund	Col 22	11,328,962		2	0	2015-16 New Facilities State Aid	Col 3
			8,962	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
10,009,502	2014-15 LOB Base General I Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24	0		-	1,494.8	Over Proration FTE	Col 6
3,002,851	2015-16 Computed LOB Budget	<u>Col 25</u>		Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
3,002,851	2015-16 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal Zol5-16 Impact Aid Pupil Tuition	Col 16 Col 17	3,719	6/30/2015 Unencumbered Cash Balance	Col 7
3,002,851	2015-16 Legal LOB Budget	Col 27	0	Local Effort ffort 2015-16 16 Authorized ition Transfers	Z Col 18	0	2015-16 Total Budget Reduction	Col 8
			4,175	2015-16 Local Effort Misc Revenue	Col 18 (a)	7,206,675	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,604,363	Block Grant 2015-16 LOB State Aid	Col 10
						1,472,051	2015-16 Special Ed State Aid	Col 11

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

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

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cc:

School Finance

District Clerk President of Board

USD 321 Kaw Valley

2015-16 Legal Maximum General Fund Budget

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

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



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.

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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

FINAL

Audited Enrollment

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

2,981,916	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	162,941	Block Grant 2015-16 KPERS State Ald	Col 12	2,152,153	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,046,517	2015-16 Adopted General Fund	<u>Col 21</u>	9,750	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,981,916	2015-16 Legal General Fund	Col 22	2,981,512		IΩ	0	2015-16 New Facilities State Aid	<u>Col 3</u>
			1,512	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,801,799	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24		_		304.5	Over Proration FTE	Col 6
840,540	2015-16 Computed LOB Budget	<u>Col 25</u>	14 0	Local Effort 2015-16 Local Mineral 2011 Production Fed Tax Impa	<u>Col 15</u> <u>Col</u>	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
840,540	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Federal 2015-16 Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	o	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
840,540	2015-16 Legal LOB Budget	Col 27	0	Local Effort ffort 2015-16 -16 Authorized ition Transfers	Z <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,152,153	Block Grant 2015-16 General State Aid	Col 9
			390	Local Effort 2015-16 Interest on Idle Funds	Col 19	343,817	Block Grant 2015-16 LOB State Aid	Col 10
						312,851	2015-16 Special Ed State Aid	Col 11

- 14 20 23 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

- 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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Sincerely.

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

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2015-16 Legal Maximum General Fund Budget USD 323 Rock Creek

7,960,931	2015-16 Computed General Fund (incl COL)	Col 20	398,905	Block Grant 2015-16 KPERS State Aid	Col 12	5,365,487	2014-15 Adjusted General State Aid	Col 1
8,116,720	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
7,960,931	2015-16 Legal Genera Fund	Col 22	7,84			197,222	2015-16 New Facilities State Aid	Col 3
		2	7,840,558	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
7,377,148	2014-15 LOB Base General L Fund	<u>Col 23</u>	116,778	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	Manual de la companya			942.1	Over Proration FTE	Col 6
2,213,144	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,999,750	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,999,750	2015-16 Legal LOB Budget	Col 27	0	Local Effort ffort 2015-16 1.6 Authorized ition Transfers	Z Col 18	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,562,709	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			3,595	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,054,938	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						824,006	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

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

5,577,368	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	268,992	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,698,144	2014-15 Adjusted General State Aid	<u>Col 1</u>
5,808,259	2015-16 Adopted General Fund	Col 21	40,218	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
5,577,368	2015-16 Legal Genera Fund	Col 22	5,566,112	t 2015-16 State Aid Flow- y Thru General Fund	0	0	2015-16 2 New Facilities State Aid S	<u>Col 3</u>
	<u>a</u>		,112	5-16 d Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
5,086,297	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	7			607.5	Over Proration FTE	Col 6
1,525,889	2015-16 Computed LOB Budget	<u>Col 25</u>	796	Local Effort 2015-16 Local Mineral 201 Production Fee Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,525,889	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,525,889	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	<u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,698,144	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			10,460	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	847,787	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
		***************************************				710,971	2015-16 Special Ed State Aid	Col 11

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



FINAL

June 21, 2016

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

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Craig Neuenswander, Director School Finance

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cc: District Clerk

2015-16 Legal Maximum General Fund Budget USD 326 Logan

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

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



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

A 4= a

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

Col 11	2015-16 Special Ed State Aid	522,919				this desirement of the second		
Col 10	Block Grant 2015-16 LOB State Aid	523,301	Col 19	Local Effort 2015-16 Interest on Idle Funds	4,714			
Col 9	Block Grant 2015-16 General State Aid	3,773,132	Col 18 (a)	2015-16 Local Effort Misc Revenue	0	deleter or transfer or transfe		
<u>Col 8</u>	2015-16 Total Budget Reduction	0	<u>Col 18</u>	Local Effort 2015-16 Authorized Transfers	0	Col 27	2015-16 Legal LOB Budget	.,481,000
Co1 7	6/30/2015 Unencumbered T Cash Balance	0	Col 17	Local Effort 2015-16 Pupil Tuition	0	Col 26	2015-16 2 Adopted Le OB Budget	1,481,000 1
Col 6(a)	2015-16 Gen State Aid 6, OverProration Une	0	Col 16	Local Effort 2015-16 Federal Impact Aid	0	Col 25	2015-16 2 Computed LOB A Budget LO	1,481,215
		9:	Col 15	Local Effort 2015-16 Mineral Production Tax	431		I	
Col 6	Over Proration FTE	602.6	G.	5 any e Aid		Col 24	2015-16 LOB Percent Authorized	29.99%
Col 5	Federal Impact Aid Difference	0	Col 14 (a)	2015-16 Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base General Fund	4,939,030
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Thru General Fund	5,138,677	~ i	.6 Jeral	
Col 3	2015-16 New Facilities State Aid	0	5		5,13	Col 22	2015-16 Legal General Fund	5,143,822
<u>Col 2</u>	2015-16 Virtual F State Aid Si	, 0	Col 13	Block Grant 2015-16 Capital Outlay State Aid	20,329	Col 21	2015-16 Adopted General Fund	5,383,834
Col 1	2014-15 Adjusted General State Aid	3,773,132	Col 12	Block Grant 2015-16 KPERS State Aid	298,996	Col 20	2015-16 Computed General Fund (ind COL)	5,143,822

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. 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13). 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19). 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]) 2015-16 Legal General Fund (2014-15 WTD FTE times \$4,490). 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]). 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 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

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cc:

District Clerk President of Board

2015-16 Legal Maximum General Fund Budget **USD 329 Mill Creek Valley**

4,227,003	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	270,120	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,158,047	2014-15 Adjusted General State Aid	<u>Col 1</u>
4,373,691	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
4,227,003	2015-16 Legal General Fund	<u>Col 22</u>	4,21			0	2015-16 New Facilities State Aid	Col 3
	l6 neral	ΙN	4,216,635	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,231,783	2014-15 LOB Base General Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				453.5	Over Proration FTE	Col 6
1,269,535	2015-16 Computed LOB Budget	<u>Col 25</u>	368	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
1,269,535	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,269,535	2015-16 Legal LOB Budget	<u>Col 27</u>	10,000	Local Effort Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	<u>Col 8</u>
			0	t 2015-16 Local Effort Misc Revenue	Col 18 (a)	3,158,047	Block Grant 2015-16 General State Aid	<u>Col 9</u>
THE PROPERTY OF THE PROPERTY O			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	338,435	Block Grant 2015-16 LOB State Aid	Col 10
						450,033	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

District Clerk cc: President of Board

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

General Fund (incl COL) 4,753,108	Col 20 2015-16 Computed	314,609	Aid	2015-16 KPERS State	Block Grant	<u>Col 12</u>	3,275,912	State Aid	Adjusted	2014-15	<u>Col 1</u>
Adopted General Fund 4,903,056	Col 21 2015-16	5,524	State Aid	2015-16 Capital Outlav	Block Grant	<u>Col 13</u>	0	State Aid	2015-16		<u>Col 2</u>
Fund 4,753,108	<u>Col 22</u> 2015-16	4,75				Ō	0	State Aid	New	2015-16	<u>Col 3</u>
	_	4,753,022	Fund	State Aid Flow-	2015-16	Col 14	0	State Aid	Special	2015-16	Col 4
General L Fund 4,548,470	Col 23 2014-15 LOB Base	0	Needs State Aid	2015-16 Extraordinary		Col 14 (a)	0	Ald Difference	Impact	2015-16 Federal	<u>Col 5</u>
LOB Percent Authorized 30.00%	<u>Col 24</u> 2015-16				Loca 201		463.4	Proration	Over		Col 6
Computed LOB Budget 1,364,541	<u>Col 25</u> 2015-16	86		,	Local Effort 2015-16 Local	Col 15 Co	0	OverProration \$25	Gen State Aid	2015-16	<u>Col 6(a)</u>
5.	<u>Col 26</u> 2015-16	0 0	<u>a</u> .		Local Effort	Col 16 Col 17	0	Unencumbered Cash Balance	6/30/2015		Col 7
	<u>c</u>	•	Pupil Tuition	Local Effort		17					I.
Legal LOB Budget 1,364,541	<u>Col 27</u> 2015-16	0	Transfers	2015-16 Authorized	Local Effort	Col 18	0	Reduction	2015-16		Col 8
		0	Misc Revenue	2015-16		Col 18 (a)	3,275,912	General State Aid	2015-16	Block Grant	<u>Col 9</u>
		0	Idle Funds	2015-16	Local Effort	Col 19	406,169	LOB State Aid	2015-16	Block Grant	Col 10
							750,808	Special Ed State Aid	2015-16		Col 11

- 14 20 22 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

 - 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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

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District Clerk cc:

2015-16 Legal Maximum General Fund Budget <u> USD 331 Kingman - Norwich</u>

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

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



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.

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

District Clerk cc: President of Board

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2015-16 Legal Maximum General Fund Budget <u>USD 332 Cunningham</u>

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

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

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.

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

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cc: District Clerk

2015-16 Legal Maximum General Fund Budget **USD 333 Concordia**

8,842,078	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	647,301	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,811,928	2014-15 Adjusted General State Aid	Col 1
9,305,234	2015-16 Adopted General Fund	<u>Col 21</u>	109,682	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
8,842,078	2015-16 Legal General Fund	Col 22	8,842,078		22	65,484	2015-16 New Facilities State Aid	Col 3
	_		,078	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
7,976,691	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				1,015.0	Over Proration FTE	<u>Col 6</u>
2,393,007	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,39	2015-16 DB Adopted LOB Budget	Co	0	Local Effort 2015-16 Federal Impact Aid	Col 16			lS
2,393,007	i-16 ited udget	Col 26	0	Local Effort 2015-16 Pupil Tuition	Col 17	O	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,393,007	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort rt 2015-16 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,877,412	Block Grant 2015-16 General State Aid	<u>Col 9</u>
7,177,			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,327,413	Block Grant 2015-16 LOB State Aid	Col 10
1177.1						880,270	2015-16 Special Ed State Aid	<u>Col 11</u>

- 1 9 14 20 22 23 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).

 - 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

- 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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

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Craig Neuenswander, Director School Finance

cc: Di:

District Clerk President of Board

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

2,377,263	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	161,452	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,751,582	2014-15 Adjusted General State Aid	Col 1
2,511,683	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	34,258	2015-16 Virtual State Aid	Col 2
2,377,263	2015-16 Legal Genera Fund	<u>Col 22</u>	2,37		2	0	2015-16 New Facilities State Aid	Col 3
		Į O	2,377,262	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
2,377,374	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	***************************************		·	203.5	Over Proration FTE	Col 6
713,212	2015-16 Computed LOB Budget	<u>Col 25</u>	0 (Local Effort 2015-16 Local Mineral 2011 Production Fed Tax Impa	_	0	2015-16 Gen State Aid OverProration \$25	<u>col 6(a)</u>
713,212	2015-16 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	Н	6/30/2015 Unencumbered Cash Balance	Col 7
713,212	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 16 Authorized tion Transfers	Col 18	-857	2015-16 Total Budget Reduction	Col 8
Tracks and the state of the sta			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,784,982	Block Grant 2015-16 General State Ald	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	118,621	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						312,207	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

FINAL

Adrianne 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.

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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

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District Clerk CC:

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

3,845,926	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	179,758	Block Grant 2015-16 KPERS State Aid	Col 12	2,683,019	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,958,707	2015-16 Adopted General Fund	<u>Col 21</u>	38,853	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
3,845,926	2015-16 Legal Genera Fund	Col 22	3,82			0	2015-16 New Facilities State Aid	Col 3
	neral	ΙΝ	3,828,440	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	<u>Col 4</u>
3,451,351	2014-15 LOB Base General Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24		_		376.0	Over Proration FTE	Col 6
1,035,405	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,035,405	2015-16 3 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,035,405	2015-16 Legal LOB Budget	Col 27	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 id Total Budget a Reduction	Col 8
			68	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,683,019	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			17,418	Local Effort 2015-16 Interest on Idle Funds	Col 19	610,936	Block Grant 2015-16 LOB State Aid	Col 10
						315,874	2015-16 Special Ed State Aid	<u>Col 11</u>

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

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.

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Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

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District Clerk cc:

USD 336 Holton

2015-16 Legal Maximum General Fund Budget

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

- 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. 2015-16 General State Aid Block Grant (sum of columns 1 thru 8).
 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).

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Audited Enrollment

June 21, 2016

FINAL

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

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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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

District Clerk cc:

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

8,796,598	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	490,136	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,470,433	2014-15 Adjusted General State Aid	Col 1
9,185,775	2015-16 Adopted General Fund	<u>Col 21</u>	104,157	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
8,796,598	2015-16 Legal General Fund	Col 22	8,55		2	0	2015-16 New Facilities State Aid	Col 3
		Į O	8,552,579	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
7,625,007	2014-15 LOB Base General l Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)		Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				871.5	Over Proration FTE	Col 6
2,287,502	2015-16 Computed LOB Budget	<u>Col 25</u>	0 238	Local Effort 2015-16 Local Mineral 201 Production Fec		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,287,502	2015-16 3 Adopted LOB Budget	Col 26	238,025 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,287,502	2015-16 Legal LOB Budget	Col 27	0	Local Effort Effort 2015-16 5-16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 ad Total Budget e Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,470,433	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			5,994	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,626,881	Block Grant 2015-16 LOB State Aid	Col 10
						860,972	2015-16 Special Ed State Aid	<u>Col 11</u>

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

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.

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

4T 6

District Clerk CC!

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

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

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



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.

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

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

4,470,437	2015-16 Computed General Fund (incl COL)	Col 20	217,530	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,819,231	2014-15 Adjusted General State Aid	<u>Col 1</u>
4,563,529	2015-16 Adopted General Fund	Col 21	38,026	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
4,470,437	2015-16 Legal General Fund	<u>Col 22</u>	4,470,423		Ω	8,089	2015-16 New Facilities State Aid	<u>Col 3</u>
),423	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,904,895	2014-15 LOB Base General I Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30,00%	2015-16 LOB Percent Authorized	Col 24				427.0	Over Proration FTE	Col 6
1,171,469	2015-16 Computed LOB Budget	<u>Col 25</u>	14 0	Local Effort 2015-16 Local Effort Mineral 2015-16 Production Federal Tax Impact Aid	Col 15 Col 16	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,171,469	2015-16 Adopted LOB Budget	Col 26	0	Effort 5-16 Local Effort eral 2015-16 <u>t Aid Pupil Tuition</u>	16 <u>Col 17</u>	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,171,469	2015-16 Legal LOB Budget	Col 27	0	Local Effort fort 2015-16 16 Authorized Transfers	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,827,320	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	753,497	Block Grant 2015-16 LOB State Aíd	Col 10
						634,050	2015-16 Special Ed State Aid	Col 11

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



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

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

4 I G

District Clerk cc:

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

7,672,665	2015-16 Computed General Fund (incl COL)	Col 20	374,531	Block Grant 2015-16 KPERS State Aid	Col 12	4,963,894	2014-15 Adjusted General State Aid	<u>Col 1</u>
7,884,862	2015-16 Adopted General Fund	<u>Col 21</u>	95,223	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
7,672,665	2015-16 Legal General Fund	<u>Col 22</u>	7,64		io	0	2015-16 New Facilities State Aid	Col 3
		įΟ	7,640,295	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	<u>Col</u> 4
6,784,735	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	<u>Col 24</u>				837.3	Over Proration FTE	<u>Col 6</u>
2,035,421	2015-16 Computed LOB Budget	<u>Col 25</u>	0 26	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,035,421	2015-16 B Adopted LOB Budget	<u>Col 26</u>	26,368 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,035,421	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 d Total Budget	Col 8
			0	t 2015-16 Local Effort Misc Revenue	Col 18 (a)	4,963,894	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			6,002	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,193,449	Block Grant 2015-16 LOB State Aid	Col 10
		ANALA ANA				1,013,198	2015-16 Special Ed State Aid	Col 11

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



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

FINAL

Audited Enrollment

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

5,967,583	2015-16 Computed General Fund (incl COL)	Col 20	286,075	Block Grant 2015-16 KPERS State Aid	Col 12	3,756,027	2014-15 Adjusted General State Aid	Col 1
6,110,334	2015-16 Adopted General Fund	<u>Col 21</u>	43,180	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
5,967,583	2015-16 Legal General Fund	<u>Col 22</u>	5,92		5	0	2015-16 New Facilities State Aid	Col 3
	.6 neral	Į O	5,927,166	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
5,305,419	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24		_		543.8	Over Proration FTE	Col 6
1,591,626	2015-16 Computed LOB Budget	<u>Col 25</u>	0 40,417	Local Effort 2015-16 Local Effo Mineral 2015-16 Production Federal Tax Impact A		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,565,231	2015-16 Adopted LOB Budget	<u>Col 26</u>	417 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,565,231	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 -16 Authorized ition Transfers	.7 Col 18	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,756,027	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	886,512	Block Grant 2015-16 LOB State Aid	Col 10
						955,372	2015-16 Special Ed State Aid	Col 11

- 14 20 22 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])

- 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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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Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk cc: President of Board

4T 6

USD 342 McLouth

2015-16 Legal Maximum General Fund Budget

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

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



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

District Clerk CC:

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

6,976,072	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	379,778	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,928,562	2014-15 Adjusted General State Aid	<u>Col 1</u>
7,275,402	2015-16 Adopted General Fund	<u>Col 21</u>	17,097	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
6,976,072	2015-16 Legal General Fund	Col 22	6,976,072		įΩ	0	2015-16 New Facilities State Aid	<u>Col 3</u>
	6 eral		5,072	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
6,747,606	2014-15 LOB Base General I Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				771.0	Over Proration FTE	Col 6
2,024,282	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,024,282	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Loca Federal 201 Impact Aid Pupil	Col 16 Co	0	6/30/2015 Unencumbered Cash Balance	Col 7
		ia	0	Local Effort 2015-16 Pupil Tuition	Col 17		1	
2,024,282	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,928,562	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	627,612	Block Grant 2015-16 LOB State Aid	Col 10
						1,023,023	2015-16 Special Ed State Aid	Col 11

- 20 20 27 27 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

 - 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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

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District Clerk cc:

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

3,800,058	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	207,681	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,622,655	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,983,313	2015-16 Adopted General Fund	<u>Col 21</u>	21,711	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	933	2015-16 Virtual State Aid	Col 2
3,800,058	2015-16 Legal General Fund	Col 22	3,80		0	0	2015-16 New Facilities State Aid	Col 3
	6 eral	, io	3,800,058	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,292,396	2014-15 LOB Base General Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				358.5	Over Proration FTE	Col 6
987,719	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
987,719	2015-16 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Eederal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
987,719	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 -16 Authorized ition Transfers	Z Col 18	-8,962	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,614,626	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	670,853	Block Grant 2015-16 LOB State Aid	Col 10
						285,187	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

District Clerk cc:

2015-16 Legal Maximum General Fund Budget USD 345 Seaman

28,120,290	2015-16 Computed General Fund (incl COL)	Col 20	2,042,214	Block Grant 2015-16 KPERS State Ald	<u>Col 12</u>	18,140,572	2014-15 Adjusted General State Aid	<u>Col 1</u>
29,207,434	2015-16 Adopted General Fund	<u>Col 21</u>	286,818	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	32,192	2015-16 Virtual State Aid	Col 2
28,120,290	2015-16 Legal General Fund	Col 22	28,120,290	nt 2015-16 State Aid Flow- ay Thru General Fund		520,020	2015-16 2 New Facilities State Aid S	<u>Col 3</u>
	<u>a</u>		,290	5-16 d Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
24,919,631	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				3,743.2	Over Proration FTE	Col 6
7,475,889	2015-16 Computed LOB Budget	Col 25	0 0	Local Effort 2015-16 Local Effort Mineral 2015-16 Production Federal Tax Impact Aid	Col 15 Col 16	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
7,475,889	2015-16 Adopted LOB Budget	Col 26	0	Effort 1-16 Local Effort 1-16 2015-16 1-15 Effort Local Effort Local Effort	16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
7,475,889	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort fort 2015-16 l6 Authorized tion Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	18,692,784	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	3,301,150	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						3,797,324	2015-16 Special Ed State Aid	Col 11

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



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.

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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

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cc:

District Clerk

2015-16 Legal Maximum General Fund Budget USD 346 Jayhawk

5,445,250	2015-16 Computed General Fund (incl COL)	Col 20	268,895	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,728,307	2014-15 Adjusted General State Aid	<u>Col 1</u>
5,570,089	2015-16 Adopted General Fund	<u>Col 21</u>	27,030	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	13,641	2015-16 Virtual State Aid	Col 2
5,445,250	2015-16 Legal Genera Fund	<u>Col 22</u>	5,431,877	2015-16 State Aid Flow- y Thru General Fund	<u>Co</u>	271,181	2015-16 2 New 5 Facilities State Aid S	Col 3
	_		877	-16 d Flow- eneral	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
5,115,321	2014-15 LOB Base General I Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24			-	539.0	Over Proration FTE	Col 6
1,534,596	2015-16 Computed LOB Budget	Col 25	111	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp:		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,534,596	2015-16 B Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Federal 201 Impact Aid Pupil	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
		io		Local Effort 2015-16 Pupil Tuition	17		İ	
1,534,596	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,013,129	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			13,262	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	654,947	Block Grant 2015-16 LOB State Aid	Col 10
						467,876	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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.

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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

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cc: District Clerk

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

3,551,203	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	190,296	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,588,180	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,778,560	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
3,551,203	2015-16 Legal General Fund	<u>Col 22</u>	3,521,056		20	81,662	2015-16 New Facilities State Aid	Col 3
		•	1,056	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,443,326	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	6,1			338.7	Over Proration FTE	Col 6
1,032,998	2015-16 Computed LOB Budget	Col 25	6,095	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,032,998	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effor Federal 2015-16 Impact Aid Pupil Tuitic	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,03	201 Lega Buc	Co		Local Effort 2015-16 Pupil Tuition	17			io.
1,032,998	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			21,352	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,669,842	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			2,700	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	294,692	Block Grant 2015-16 LOB State Aid	Col 10
						366,226	2015-16 Special Ed State Aid	Col 11

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



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

District Clerk CC:

USD 348 Baldwin City

2015-16 Legal Maximum General Fund Budget

10,304,417	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	558,392	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	6,910,324	2014-15 Adjusted General State Aid	<u>Col 1</u>
10,697,302	2015-16 Adopted General Fund	Col 21	121,985	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
10,304,417	2015-16 Legal General Fund	<u>Col 22</u>	10,29		2	0	2015-16 New Facilities State Aid	Col 3
		Į N	10,298,161	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
9,416,475	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24		_		1,331.7	Over Proration FTE	Col 6
2,824,943	2015-16 Computed LOB Budget	<u>Col 25</u>	4	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,824,943	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	b 6/30/2015 n Unencumbered Cash Balance	Col 7
2,824,943	2015-16 Legal LOB Budget	Col 27	0	Local Effort ffort 2015-16 .16 Authorized lition Transfers	Z <u>Col 18</u>	o	2015-16 d Total Budget Reduction	Col 8
			0	t 2015-16 Local Effort Misc Revenue	Col 18 (a)	6,910,324	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			6,252	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,347,814	Block Grant 2015-16 LOB State Aid	Col 10
						1,359,646	2015-16 Special Ed State Aid	<u>Col 11</u>

œ) <u> -</u> 1
9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).	1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4%
,	/ Facilities, and les
:	0.4% to fund Extra
, , , , , , , , , , , , , , , , , , , ,	ordinary Need.

¹⁴ 20 22 23 25 27 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



(785) 296-3872 (785) 296-6659 - fax

www.ksde.org

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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Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

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cc: District Clerk

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

2,618,726	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	140,850	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,859,260	2014-15 Adjusted General State Aid	Col 1
2,633,817	2015-16 Adopted General Fund	Col 21	3,406	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,618,726	2015-16 Legal General Fund	<u>Col 22</u>	2,53		2	0	2015-16 New Facilities State Aid	Col 3
		N.	2,536,661	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,469,966	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	4-		·	262.9	Over Proration FTE	Col 6
740,990	2015-16 Computed LOB Budget	<u>Col 25</u>	4,140	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
740,990	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Federal 201 Impact Aid Pupil	Col 16 Col 17	5,000	6/30/2015 Unencumbered Cash Balance	Col 7
740,990	2015-16 Legal LOB Budget	Col 27	72,925	Local Effort 2015-16 2015-16 Authorized Pupil Tuition Transfers	17 <u>Col 18</u>	0	2015-16 ed Total Budget e Reduction	Col 8
			0	ort 2015-16 6 2015-16 ed Local Effort 'S Misc Revenue	Col 18 (a)	1,854,260	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	232,290	Block Grant 2015-16 LOB State Aid	Col 10
						305,855	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

A 4= 6

June 21, 2016

FINAL

Audited Enrollment

USD 350 St John-Hudson

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2015-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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

4-6

cc: District Clerk

2015-16 Legal Maximum General Fund Budget USD 351 Macksville

2,488,118	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	164,823	Block Grant 2015-16 KPERS State Aid	Col 12	2,001,125	2014-15 Adjusted General State Aid	<u>Col 1</u>
2,610,945	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,488,118	2015-16 Legal General Fund	Col 22	2,47:		Ď	0	2015-16 New Facilities State Aid	Col 3
	6 eral		2,471,646	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,678,157	2014-15 LOB Base General Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	9,			239.0	Over Proration FTE	Col 6
803,447	2015-16 Computed LOB Budget	<u>Col 25</u>	9,295	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
803,447	2015-16 B Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Loca Federal 20 Impact Aid Pupil	Col 16 Co	677	6/30/2015 Unencumbered Cash Balance	Col 7
			0	Local Effort 2015-16 Pupil Tuition	Col 17			
803,447	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,000,448	Block Grant 2015-16 General State Aid	Col 9
			6,500	Local Effort 2015-16 Interest on Idle Funds	Col 19	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
				13 13		306,375	2015-16 Special Ed State Aid	Col 11

- 14 20 22 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 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 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

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

4I 6

School Finance

cc: District Clerk

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

8,451,512	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	485,686	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,992,865	2014-15 Adjusted General State Aid	<u>Col 1</u>
8,783,752	2015-16 Adopted General Fund	Col 21	34,887	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	53,714	2015-16 Virtual State Aid	Col 2
8,451,512	2015-16 Legal General Fund	<u>Col 22</u>	8,44		2	94,759	2015-16 New Facilities State Aid	Col 3
		IN	8,448,300	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
8,026,827	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	802			1,041.5	Over Proration FTE	<u>Col 6</u>
2,408,048	2015-16 Computed LOB Budget	Col 25)2	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
2,408,048	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,408,048	2015-16 Legal LOB Budget	Col 27	0	Local Effort fort 2015-16 16 Authorized ition Transfers	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	6,141,338	Block Grant 2015-16 General State Aid	Col 9
			2,410	Local Effort 2015-16 Interest on Idle Funds	Col 19	849,982	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						936,407	2015-16 Special Ed State Aid	Col 11

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



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

4I G

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

13,458,617	2015-16 Computed General Fund (incl COL)	Col 20	795,028	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	8,163,733	2014-15 Adjusted General State Aid	<u>Col 1</u>
13,870,620	2015-16 Adopted General Fund	<u>Col 21</u>	122,041	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
13,458,617	2015-16 Legal General Fund	<u>Col 22</u>	13,423,740		ନ୍ଧ	0	New Facilities State Aid	Col 3
	eral .		3,740	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
11,572,640	2014-15 LOB Base General Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0		<u>Col 5</u> 2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24	4,0	_		1,555.0	Over Proration FTE	Col 6
3,471,792	2015-16 Computed LOB Budget	<u>Col 25</u>	4,413	2015-16 Loca Mineral 20: Production Fe Tax Imp:	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
3,471,792	2015-16 B Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	<u>Col 16 </u>	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
3,4	20; Leg	į0		Effort 5-16 Tuition	17			
3,471,792	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	8,163,733	Block Grant 2015-16 General State Aid	Col 9
			30,464	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	2,238,469	Block Grant 2015-16 LOB State Aid	Col 10
						2,104,469	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

4 I G

District Clerk cc:

FINAL

Audited Enrollment

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

3,517,589	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	246,029	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,713,588	2014-15 Adjusted General State Aid	Col 1
3,798,668	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
3,517,589	2015-16 Legal Genera Fund	Col 22	3,50		2	0	2015-16 New Facilities State Aid	<u>Col 3</u>
		∄N	3,504,422	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,637,310	2014-15 LOB Base General I Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	13,			424.3	Over Proration FTE	Col 6
1,091,193	2015-16 Computed LOB Budget	Col 25	13,167	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,091,193	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Federal Tederal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,091,193	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 16 Authorized Ition Transfers	<u>Z Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,713,588	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	70,631	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						474,174	2015-16 Special Ed State Aid	Col 11

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



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

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

4,671,495	2015-16 Computed General Fund (incl COL)	Col 20	256,421	Block Grant 2015-16 KPERS State Ald	<u>Col 12</u>	3,114,498	2014-15 Adjusted General State Aid	<u>Col 1</u>
4,878,536	2015-16 Adopted General Fund	Col 21	37,436	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
4,671,495	2015-16 Legal General Fund	<u>Col 22</u>	4,66		[0	0	2015-16 New Facilities State Aid	Col 3
	leral	Į O	4,664,039	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,162,101	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	1,(_	_	481.0	Over Proration FTE	Col 6
1,248,630	2015-16 Computed LOB Budget	<u>Col 25</u>	1,073	2015-16 Loci 2015-16 Loci Mineral 20 Production Fe		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,248,630	2015-16 DB Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Lo Federal ; Impact Aid Pu	Col 16	0	6/30, Unencu Cash E	Col 7
		lõ	0	Local Effort 2015-16 Pupil Tuition	Col 17			17
1,248,630	2015-16 Legal LOB Budget	Col 27	0	Local Effort : 2015-16 Authorized	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col.8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,114,498	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			6,383	Local Effort 2015-16 Interest on Idle Funds	Col 19	789,805	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						465,879	2015-16 Special Ed State Aid	Col 11

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



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

4T 6

District Clerk cc:

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

6,027,109	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	317,659	Block Grant 2015-16 KPERS State Ald	Col 12	3,716,421	2014-15 Adjusted General State Aid	Col 1
6,337,020	2015-16 Adopted General Fund	Col 21	71,308	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	89,437	2015-16 Virtual State Aid	<u>Col 2</u>
6,027,109	2015-16 Legal General Fund	<u>Col 22</u>	6,025,012		20	0	2015-16 New Facilities State Aid	Col 3
	eral		,012	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
5,296,014	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	2015-16
30.00%	2015-16 LOB Percent Authorized	<u>Col 24</u>	51			599.8	Over Proration FTE	<u>Col 6</u>
1,588,804	2015-16 Computed LOB Budget	<u>Col 25</u>	558			0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,588,804	2015-16 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,588,804	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort fort 2015-16 6 Authorized tion Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Reyenue	Col 18 (a)	3,805,858	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			1,539	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,077,565	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						752,622	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

C Trocar a riariminociali

Craig Neuenswander, Director School Finance

cc: District Clerk

9 AI G

2015-16 Legal Maximum General Fund Budget USD 358 Oxford

3,715,829	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	179,609	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,199,874	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,998,962	2015-16 Adopted General Fund	<u>Col 21</u>	32,924	Block Grant 2015-16 Capital Outlay State Aid	Col 13	390,209	2015-16 Virtual State Aid	Col 2
3,715,829	2015-16 Legal General Fund	Col 22	3,71		2	0	2015-16 New Facilities State Aid	Col 3
	6 eral	ĮI.	3,712,469	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,085,096	2014-15 LOB Base General I	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	u 7	_		318.1	Over Proration FTE	Col 6
925,529	2015-16 Computed LOB Budget	Col 25	3,360	Local Effort 2015-16 Loc Mineral 20 Production Fe Tax Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
9;		10	0	Local Effort 2015-16 Federal Impact Aid	Col 16			,,,
925,000	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	Col 17	0)/2015 umbered Balance	Col 7
925,000	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort rt 2015-16 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,590,083	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	483,501	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						426,352	2015-16 Special Ed State Aid	Col 11

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

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

4T 6

cc: District Clerk

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

1,757,256	2015-16 Computed General Fund (incl COL)	Col 20	105,986	Block Grant 2015-16 KPERS State Aid	Col 12	1,340,395	2014-15 Adjusted General State Aid	Col 1
1,846,737	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
1,757,256	2015-16 Legal General Fund	Col 22	1,75		9	0	2015-16 New Facilities State Aid	Col 3
		10	1,755,014	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
1,821,451	2014-15 LOB Base General L	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	2,			165.9	Over Proration FTE	Col 6
546,435	2015-16 Computed LOB Budget	Col 25	2,242	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
510,140	2015-16 B Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
510,140	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 -16 Authorized Ition Transfers	<u>Z Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,340,395	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	93,494	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
				The state of the s		215,139	2015-16 Special Ed State Aid	Col 11

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



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

CASTA

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

Col 11	2015-16 Special Ed State Aid	296,405									
Col 10	Block Grant 2015-16 LOB State Aid	318,536	Col 19	Local Effort	Interest on	SDITE LINE	3,727				
<u>6 0 </u>	Block Grant 2015-16 General State Aid	1,820,209	Col 18 (a)	2015-16	Local Effort	ויוואר הפעמווות	0				
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16	Authorized	ומואומי	0	Col 27	2015-16 Legal LOB Budget	772,000	
Col 7	6/30/2015 Unencumbered To Cash Balance	0	Col 17	Local Effort			0	Col 26	2015-16 2 Adopted Le LOB Budget E	772,000	
Col 6(a)	2015-16 Gen State Aid 6 OverProration Une	0	Col 16	t Local Effort 2015-16	<u>+</u>	חוום אים אות	0	Col 25	2015-16 2 Computed LOB / Budget LO	806,220	
<u>Col 6</u>	20 Over Gen Proration Over FTE	247.5	Col 15	Local Effort 2015-16 Mineral	Δ.		3,560	Col 24	2015-16 2 LOB Percent Com Authorized 1		
Col 5	63	0	Col 14 (a)	2015-16	Extraordinary	ווכברה הימוב או	0	Col 23 C	2014-15 LOB Base 20 General LOB Fund Aut	2,443,091 33	
COI 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General	0	2,593,574	Col 22 G	2015-16 20 Legal General G Fund	2,600,861 2,4	
Col 3	2015-16 New Facilities State Aid	0				***************************************	-	3	201 Legal Fi	2,60	
Col 2	2015-16 Virtual State Aid	11,866	Col 13	Block Grant	Capital Outlay	מיסוב אול	21,437	Col 21	2015-16 Adopted General Fund	2,705,457	
Col 1	2014-15 Adjusted General State Aid	1,808,343	Col 12	Block Grant 2015-16	KPERS State	7	136,987	Col 20	2015-16 Computed Seneral Fund (incl COL)	2,600,861	

Column Notes

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.

²⁰¹⁵⁻¹⁶ General State Aid - Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

²⁰¹⁵⁻¹⁶ Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2015-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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

CASTA

Craig Neuenswander, Director School Finance

CC:

District Clerk President of Board

June 21, 2016

FINAL

Audited Enrollment

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

Col 11	2015-16 Special Ed State Aid	1,099,340
Col 10	Block Grant 2015-16 LOB State Aid	79,661
6100	Block Grant 2015-16 General State Aid	5,168,683
Col 8	2015-16 Total Budget Reduction	0
<u>Col 7</u>	6/30/2015 Unencumbered Cash Balance	19,780
Col 6(a)	2015-16 Gen State Aid OverProration \$25	0
Col 6	Over Proration FTE	848.8
Col 5	Federal Federal Impact Aid Difference	0
Col 4	2015–16 Special Levies State Aid	0
Col 3	2015-16 New Facilities State Aid	0
<u>Col 2</u>	2015-16 Virtual State Aid	39,653
Col 1	2014-15 Adjusted General State Aid	5,148,810

Col 19	Local Effort 2015-16 Interest on	Idle Funds	0			
Col 18 (a)	2015-16 Local Effort	Misc Revenue	0			
Col 18	Local Effort 2015-16 Authorized	Transfers	0	Col 27	2015-16 Legal LOB Budget	2,254,448
Col 17	Local Effort 2015-16	Pupil Tuition	0	<u>Col 26</u>	2015-16 20 Adopted Leg	2,254,448 2,;
Col 16	Local Effort 2015-16 Federal	Impact Aid	0	Col 25 C	2015-16 20 Computed LOB Ac Budget LOB	2,267,573 2,2
Col 15	Local Effort 2015-16 Mineral Production	Тах	228,551	0		5,26
		te Aid	77	Col 24	2015-16 LOB Percent Authorized	29.37%
Col 14 (a)	2015-16 Extraordinary	Needs State Aid	0	Col 23	2014-15 LOB Base General Fund	7,720,712
Col 14	2015-16 State Aid Flow- Thru General	Fund	969'8/2'9	Col 22	2015-16 Legal General Fund	6,978,382
Col 13	Block Grant 2015-16 Capital Outlay	State Aid	0	<u>Col 21</u>	2015-16 Adopted General Fund	6,978,382
Col 12	Block Grant 2015-16 KPERS State	Aid	431,012	Col 20	2015-16 Computed General Fund (incl COL)	7,027,027

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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2015-16 Logal General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).

²² 23 23 25 25 25 27



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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.

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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

4I 4

District Clerk cc:

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

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

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



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www.ksde.org

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

Division of Fiscal & Administrative Service

Craig Neuenswander, Director School Finance

cc: District Clerk

4I G

2015-16 Legal Maximum General Fund Budget USD 363 Holcomb

6,698,582	2015-16 Computed General Fund (incl COL)	Col 20	478,548	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,639,316	2014-15 Adjusted General State Aid	<u>Col 1</u>
7,160,331	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	10,080	2015-16 Virtual State Aid	Col 2
6,698,582	2015-16 Legal General Fund	Col 22	6,62		j.	0	2015-16 New Facilities State Aid	<u>Col 3</u>
		 2	6,625,907	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
7,377,175	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	68			958.5	Over Proration FTE	Col 6
2,213,153	2015-16 Computed LOB Budget	Col 25	68,670	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Impi	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,150,000	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
2,150,000	2015-16 Legal LOB Budget	Col 27	0	Local Effort fort 2015-16 16 Authorized Ition Transfers	Z Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,649,396	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			4,005	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	Col 10
						497,963	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

FINAL

Bill Mullins, Superintendent USD 364 Marvsville 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

4I G

District Clerk cc:

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

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

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

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

4T 6

cc: District Clerk

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

8,829,586	2015-16 Computed General Fund (incl COL)	Col 20	516,389	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	6,233,209	2014-15 Adjusted General State Aid	<u>Col 1</u>
9,062,160	2015-16 Adopted General Fund	Col 21	69,526	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
8,829,586	2015-16 Legal Genera Fund	Col 22	8,822,399		25	0	2015-16 New Facilities State Aid	Col 3
	eral		2,399	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
8,281,363	2014-15 LOB Base General I	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	(_		1,026.9	Over Proration FTE	Col 6
2,484,409	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
2,484,409	2015-16 3 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,484,409	2015-16 Legal LOB Budget	Col 27	0	Local Effort 7ort 2015-16 16 Authorized 1tion Transfers	Z Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	6,233,209	Block Grant 2015-16 General State Aid	Col 9
			7,187	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,090,944	Block Grant 2015-16 LOB State Aid	Col 10
						912,331	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

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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.

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

4I 6

District Clerk cc:

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

4,300,502	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	239,857	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,106,922	2014-15 Adjusted General State Aid	<u>Col 1</u>
4,491,284	2015-16 Adopted General Fund	<u>Col 21</u>	15,344	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
4,300,502	2015-16 Legal General Fund	<u>Col 22</u>	4,29			0	2015-16 New Facilities State Aid	<u>Col 3</u>
		ĺΣ	4,298,298	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,203,789	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				436.2	Over Proration FTE	<u>Col 6</u>
1,261,137	2015-16 Computed LOB Budget	<u>Col 25</u>	655	Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
1,261,137	2015-16 Adopted LOB Budget	<u>Col 26</u>	0 0	ocal Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	1,549	6/30/2015 Unencumbered Cash Balance	Col 7
1,261,137	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort fort 2015-16 16 Authorized tion Transfers	Z Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,105,373	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	420,995	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						516,729	2015-16 Special Ed State Aid	Col 11

- 14 20 22 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 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

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

a 4± a

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

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

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



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

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

A AT G

June 21, 2016

FINAL

Audited Enrollment

USD 368 Paola

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	1,867,478							
ଧ		1,86							
Col 10	Block Grant 2015-16 LOB State Aid	1,370,766	Col 19	Local Effort 2015-16 Interest on	42,443			·	
6 100	Block Grant 2015-16 General State Aid	9,528,282	Col 18 (a)	2015-16 Local Effort	riisc keveilue				
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	7 4'	0	Col 27	2015-16 -egal LOB Budget	4,307,408	
Col 7	6/30/2015 Unencumbered T Cash Balance	0	Col 17		0	Col 26	2015-16 Adopted Lo LOB Budget	4,307,408 4	
<u>col 6(a)</u>	2015-16 Gen State Aid 6 OverProration Une \$25 Ca	0	Col 16		0	Col 25	2015-16 Computed LOB / Budget LC	4,307,408	
<u>Col 6</u>	20 Over Gen Proration Over FTE	1,936.1	Col 15	Local Effort 2015-16 Mineral Production	0	24	2015-16 2 LOB Percent Com Authorized E	33.00% 4,	
		⊣`	e	16 nary to 0.14	2	00	201. LOB P Autho	33.(
Col 5		0	Col 14 (a)	2015-16 Extraordinary	0	Col 23	2014-15 LOB Base General Fund	13,052,753	
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Thru General	14,563,672		<u>a</u>		
<u>Col 3</u>	2015-16 New Facilities State Aid	0	Ŏ		14,56	Col 22	2015-16 Legal Genera Fund	14,606,115	
<u>Col 2</u>	2015-16 Virtual F State Aid Si	0	Col 13	Block Grant 2015-16 Capital Outlay	92,603	Col 21	2015-16 Adopted General Fund	15,657,287	
Col 1	2014-15 Adjusted General State Aid	9,528,282	Col 12	Block Grant 2015-16 KPERS State	1,704,543	Col 20	2015-16 Computed Seneral Fund (incl COL)	14,606,115	

Column Notes

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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2015-16 Legal General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal-LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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

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cc: Di

District Clerk President of Board

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

2,327,594	2015-16 Computed General Fund (incl COL)	Col 20	149,752	Block Grant 2015-16 KPERS State Aid	Col 12	1,762,421	2014-15 Adjusted General State Aid	<u>Col 1</u>
2,433,635	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,327,594	2015-16 Legal General Fund	<u>Col 22</u>	2,30		<u> </u>	0	2015-16 New Facilities State Aid	Col 3
		Į(V	2,304,871	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,321,673	2014-15 LOB Base General L Fund	Col 23	14,652	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	8			241.5	Over Proration FTE	Col 6
696,502	2015-16 Computed LOB Budget	<u>Col 25</u>	8,042	Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa	Col 15 Col	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
696,502	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	29	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
696,502	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 16 Authorized ition Transfers	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,762,392	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	162,944	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						229,783	2015-16 Special Ed State Aid	Col 11

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



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.

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Sincerely,

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

Craig Neuenswander, Director School Finance

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District Clerk cc:

2015-16 Legal Maximum General Fund Budget USD 371 Montezuma

2,433,015	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	144,962	Biock Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,832,349	2014-15 Adjusted General State Aid	Col 1
2,498,811	2015-16 Adopted General Fund	<u>Col 21</u>	1,765	Block Grant 2015-16 Capital Outlay State Aid	Col 13	83,122	2015-16 Virtual State Aid	Col 2
2,433,015	2015-16 Legal General Fund	Col 22	2,40			0	2015-16 New Facilities State Aid	Col 3
		12	2,406,231	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,304,851	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	<u> </u>			242.3	Over Proration FTE	Col 6
691,455	2015-16 Computed LOB Budget	Col 25	1,232 (Local Effort 2015-16 Local Effo Mineral 2015-16 Production Federal Tax Impact A	<u>Col 15</u>	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
691,455	2015-16 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	23	6/30/2015 Unencumbered Cash Balance	Col 7
691,455	2015-16 Legal LOB Budget	<u>Col 27</u>	. 0	Local Effort fort 2015-16 16 Authorized Ition Transfers	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			18,468	2015-16 Local Effort Misc Revenue	<u>Col 18 (a)</u>	1,915,448	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			7,061	Local Effort 2015-16 Interest on Idle Funds	Col 19	202,948	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						141,108	2015-16 Special Ed State Aid	Col 11

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



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.

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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

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District Clerk cc:

USD 372 Silver Lake

2015-16 Legal Maximum General Fund Budget

5,978,963	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	394,649	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,005,747	2014-15 Adjusted General State Aid	<u>Col 1</u>
6,287,367	2015-16 Adopted General Fund	Col 21	80,824	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	1,866	2015-16 Virtual State Aid	Col 2
5,978,963	2015-16 Legal General Fund	Col 22	5,97		2	0	2015-16 New Facilities State Aid	Col 3
	6 eral	110	5,978,963	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
5,308,230	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24	0		•	688.0	Over Proration FTE	Col 6
1,592,469	2015-16 Computed LOB Budget	<u>Col 25</u>				0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,592,469	2015-16 3 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,592,469	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort ffort 2015-16 -16 Authorized ition Transfers	Z <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,007,613	Block Grant 2015-16 General State Ald	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	944,864	Block Grant 2015-16 LOB State Aid	Col 10
						551,013	2015-16 Special Ed State Aid	Col 11

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



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.

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Sincerely,

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

Craig Neuenswander, Director School Finance

cc: District Clerk

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2015-16 Legal Maximum General Fund Budget USD 373 Newton

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

- 14 20 22 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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Sincerely,

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

Craig Neuenswander, Director School Finance

cc: District Clerk

4I 4

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

4,081,772	2015-16 Computed General Fund (incl COL)	Col 20	309,839	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,458,910	2014-15 Adjusted General State Aid	Col 1
4,627,900	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	4,199	2015-16 Virtual State Aid	Col 2
4,081,772	2015-16 Legal General Fund	Col 22	4,03		<u> </u>	0	2015-16 New Facilities State Aid	Col 3
			4,035,352	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,509,641	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	44			484.4	Over Proration FTE	Col 6
1,352,892	2015-16 Computed LOB Budget	<u>Col 25</u>	44,064	Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,352,892	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,352,892	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	.7 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,463,109	Block Grant 2015-16 General State Aid	<u>Col 9</u>
		7,00	2,356	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
					The state of the s	262,404	2015-16 Special Ed State Aid	<u>Col 11</u>

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



<u>School Finance</u>

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

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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Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

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cc: District Clerk

2015-16 Legal Maximum General Fund Budget

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

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



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.

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

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4T 4

cc:

District Clerk
President of Board

2015-16 Legal Maximum General Fund Budget USD 376 Sterling

4,957,128	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	281,427	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,284,505	2014-15 Adjusted General State Aid	<u>Col 1</u>
5,152,685	2015-16 Adopted General Fund	Col 21	49,063	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
4,957,128	2015-16 Legal General Fund	<u>Col 22</u>	4,954,360		20	0	2015-16 New Facilities State Aid	Col 3
			,360	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
4,458,500	2014-15 LOB Base General Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u> 2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24	2,		-	518.4	Over Proration FTE	<u>Col 6</u>
1,337,550	2015-16 Computed LOB Budget	Col 25	2,768	Local Effort 2015-16 Loc Mineral 20 Production Finduction Improved		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
1,3	201 DB Ado	į,	0	Local Effort 2015-16 Federal Impact Aid	Col 16			
37,550	15-16 lopted Budget	Col 26	0	Local Effort 2015-16 Pupil Tuition	Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,337,550	2015-16 Legal LOB Budget	Col 27	0	Local Effort rt 2015-16 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,284,505	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	722,010	Block Grant 2015-16 LOB State Aid	Col 10
						617,355	2015-16 Special Ed State Aid	Col 11

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



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.

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Sincerely,

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

Craig Neuenswander, Director School Finance

cc: District Clerk

4I 6

FINAL

Audited Enrollment

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

5,652,537	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	295,486	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,062,625	2014-15 Adjusted General State Aid	Col 1
5,813,215	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	19,708	2015-16 Virtual State Aid	Col 2
5,652,537	2015-16 Legal General Fund	<u>Col 22</u>	5,64		į	0	2015-16 New Facilities State Aid	Col 3
			5,649,717	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
5,626,460	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24		_		576.5	Over Proration FIE	Col 6
1,687,938	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,687,938	2015-16 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,687,938	2015-16 Legal LOB Budget	Col 27	0	Local Effort 7015-16 Authorized Transfers	Z Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,082,333	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			2,820	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	464,230	Block Grant 2015-16 LOB State Aid	Col 10
						807,668	2015-16 Special Ed State Aid	Col 11

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



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.

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

CASTA

Craig Neuenswander, Director School Finance

cc:

District Clerk

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

2015-16 2015-16 Computed General Fund (incl COL) 5,991,462	269,930	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,169,041	2014-15 Adjusted General State Aid	<u>Col 1</u>
Col 21 2015-16 Adopted General Fund 6,289,057	60,973	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
Col 22 2015-16 2015-16 Legal General Fund 5,991,462	5,987,367	t 2015-16 State Aid Flow- yy Thru General Fund	හ	0	2015-16 : New Facilities State Aid s	Col 3
	,367	5-16 d Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
Col 23 2014-15 LOB Base General Fund 5,598,145	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	9,791	Federal Impact Aid Difference	<u>Col 5</u>
Col 24 2015-16 LOB Percent Authorized 30.00%				670.6	Over Proration FTE	Col 6
Col 25 2015-16 Computed LOB Budget 1,679,444	0 4,1	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
Col 26 2015-16 3 Adopted LOB Budget 1,679,444	4,095 0	ocal Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
Col 27 2015-16 Legal LOB Budget 1,679,444	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	7 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	<u>Col 8</u>
	0	t 2015-16 Local Effort Misc Revenue	Col 18 (a)	4,178,832	Block Grant 2015-16 General State Aid	<u>Col 9</u>
	0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	772,699	Block Grant 2015-16 LOB State Aid	Col 10
				704,933	2015-16 Special Ed State Aid	Col 11

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



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.

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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

A AT G

Craig Neuenswander, Director School Finance

cc:

District Clerk
President of Board

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

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

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



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.

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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:

9 AT 6

District Clerk
President of Board

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

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

- 14 20 22 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13). 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19). 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]) 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490). 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 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 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

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.

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Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

9 AT 6

cc:

District Clerk
President of Board

2015-16 Legal Maximum General Fund Budget USD 381 Spearville

2,980,436	2015-16 Computed General Fund (incl COL)	Col 20	159,781	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,187,021	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,100,817	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,980,436	2015-16 Legal General Fund	<u>Col 22</u>	2,97		ĺΩ	16,178	2015-16 New Facilities State Aid	Col 3
		,,C	2,976,178	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,947,716	2014-15 LOB Base General I	Col 23	0	2015-16 Extraordinary Needs State Ald	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	4,2	i		341.5	Over Proration FTE	Col 6
884,315	2015-16 Computed LOB Budget	Col 25	4,258	Local Effort 2015-16 Loca Mineral 201 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
884,315	2015-16 B Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
884,315	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 16 Authorized tion Transfers	Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,203,199	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	359,761	Block Grant 2015-16 LOB State Aid	Col 10
						253,437	2015-16 Special Ed State Aid	Col 11

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



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

District Clerk cc:

Audited Enrollment

2015-16 Legal Maximum General Fund Budget USD 382 Pratt

9,216,678	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	504,563	Block Grant 2015-16 KPERS State Aid	Col 12	6,418,049	2014-15 Adjusted General State Aid	Col 1
10,514,679	2015-16 Adopted General Fund	<u>Col 21</u>	29,334	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	213,871	2015-16 Virtual State Aid	Col 2
9,216,678	2015-16 Legal General Fund	Col 22	9,2	****	•	0	2015-16 New Facilities State Aid	Col 3
	-16 eneral d	22	9,216,678	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	<u>Col 4</u>
8,702,546	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				1,170.7	Over Proration FTE	<u>Col 6</u>
2,610,764	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Loca Mineral 20 Production Fe		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
2,610,764	2015-16)B Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Local Federal 201 Impact Aid Pupil	Col 16 Col	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
	2015-16 Legal LOB t Budget	Co	0	Local Effort 2015-16 Pupil Tuition	Col 17			io
2,610,764	5-16 LOB Iget	<u>Col 27</u>	0	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	6,631,920	Block Grant 2015-16 General State Ald	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	862,111	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						1,188,750	2015-16 Special Ed State Aid	Col 11

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

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

Audited Enrollment

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

A 4= 4

Craig Neuenswander, Director School Finance

cc:

FINAL

Audited Enrollment

USD 383 Manhattan-Ogden

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	6,764,502				The state of the s				:
Col 10	Block Grant 2015-16 LOB State Aid	1,522,578	Col 19	Local Effort	Interest on	17 320	14,320			
Col 9	Block Grant 2015-16 General State Aid	29,397,357	Col 18 (a)	2015-16	Local Effort	2 480	2,403			
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort	∢,	`	400,000	Col 27	2015-16 Legal LOB Budget	13,254,291
Col 7	6/30/2015 Unencumbered T Cash Balance	10,152	Col 17	t Local Effort	ی -		O	Col 26	2015-16 Adopted L	
Col 6(a)	2015-16 Gen State Ald (OverProration Un \$25 C	0	Col 16	rt Local Effort 2015-16	F	087 70	34,400	Col 25	2015-16 Computed LOB Budget	13,364,245
<u>Col 6</u>	Over Ger Proration Over FTE	5,945.9	Col 15	Local Effort 2015-16 Mineral	LL.		0	Col 24	2015-16 LOB Percent Co Authorized	33.00% 1
Col 5	Federal Federal Impact Aid Difference	0	Col 14 (a)	2015_16	Extraordinary		o	Col 23	2014-15 LOB Base : General LC Fund A	40,497,712
Col 4	6 2015-16 Special ss Levies id State Aid	0	Col 14	2015-16 State Aid Elour	Thru General	71 020 650	41,030,030	Col 22	2015-16 Legal General Fund	41,552,091 40
Col 3	2015-16 New Facilities State Aid	0						,	2 Legi	41
Col 2	2015-16 Virtual State Aid	695,852	Col 13	Block Grant	Capital Outlay		o	Col 21	2015-16 Adopted General Fund	43,268,562
Col 1	2014-15 Adjusted General State Aid	28,711,657	Col 12	Block Grant	KPERS State	2 2 4 5 2 1 2	5,540,213	<u>Col 20</u>	2015-16 Computed Seneral Fund (incl COL)	41,552,091

Column Notes

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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 State Aid Flow-Thru (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2015-16 Legal General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25]).



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.

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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

CASTA

Craig Neuenswander, Director School Finance

cc:

FINAL

Audited Enrollment

USD 384 Blue Valley

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	270,392						
Col 10	Block Grant 2015-16 LOB State Aid	62,338	Col 19	Local Effort 2015-16 Interest on	778			
<u>Col 9</u>	Block Grant 2015-16 General State Aid	1,473,446	Col 18 (a)	2015-16 Local Effort	MISC REVEILUE			
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16 Authorized	0	Col 27	2015-16 Legal LOB Budget	671,635
Col 7	6/30/2015 Unencumbered T Cash Balance	0	Col 17		0	Col 26	2015-16 Adopted Le -OB Budget	671,635
<u>Col 6(a)</u>	2015-16 Gen State Aid (OverProration Un \$25	0	Col 16	 -	57,621	Col 25	2015-16 Computed LOB Budget LC	671,635
<u> </u>	2 Over Ger Proration Ove FTE	187.5	Col 15	Local Effort 2015-16 Mineral Production	0	Col 24	2015-16 LOB Percent Con Authorized	33.00%
Col 5	on l	36,646	Col 14 (a)	2015-16 Extraordinary	0	Col 23 Co	2014-15 LOB Base 201 General LOB I Fund Auth	2,035,257 33.
Col 4	2015-16 Special Levies State Aid	0	Coi 14	2015-16 State Aid Flow- Thru General	25			
<u>Col 3</u>	2015-16 New Facilities State Aid	0	5		1,90	Col 22	2015-16 Legal General Fund	1,962,656
Col 2	2015-16 Virtual State Aid	0	Col 13	Block Grant 2015-16 Capital Outlay	0	<u>Col 21</u>	2015-16 Adopted General Fund	1,999,954
<u>Col 1</u>	2014-15 Adjusted General State Aid	1,436,800	Col 12	Block Grant 2015-16 KPERS State Aid	180'86	<u>Col 20</u>	2015-16 Computed Seneral Fund (incl COL)	1,962,656

Column Notes

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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]).
2015-16 Legal General Fund (2014-15 WTD FTE times \$4,490).
2014-15 LOB Base General Fund (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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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

A AI G

cc: District Clerk

FINAL

Audited Enrollment

USD 385 Andover

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	4,240,465					Adamatasan, representative desirative desira		
Col 10	Block Grant 2015-16 LOB State ?	5,432,120	Col 19	Local Effort 2015-16	Interest on Idle Funds	4,654			
Col 9	Block Grant 2015-16 General State Aid	24,844,205	Col 18 (a)	2015-16	Local Effort Misc Revenue	0			
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16	Authorized Transfers	0	Col 27	2015-16 .egal LOB Budget	9,253,425
Col 7	6/30/2015 Unencumbered To Cash Balance	414	Col 17		ш.	0	Col 26	2015-16 2 Adopted Le -OB Budget E	9,253,425 9,
Col 6(a)	2015-16 Gen State Aid 6 OverProration Une \$25 Ca	0	Col 16	t Local Effort 2015-16	Federal Impact Aid	0	Col 25	2015-16 Computed LOB / Budget LC	9,253,425
2 9 102	2 Over Gen Proration Ove FTE	4,962.7	Col 15	Local Effort 2015-16 Mineral	Production d Tax	4	Col 24	2015-16 LOB Percent Com Authorized	31.00% 9,
Col 5	a)	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23 C	2014-15 LOB Base 20 General LOB Fund Auf	29,849,758 3:
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General Fund	37,342,481	Col 22 C	2015-16 20 Legal General G Fund	37,347,553 29,
Col 3	2015-16 New Facilities State Aid	0				m	8	201 Legal	37,3
Col 2	2015-16 Virtual State Aid	2,883,786	Col 13	Block Grant 2015-16	Capital Outlay State Aid	639,242	Col 21	2015-16 Adopted General Fund	39,278,481
<u>Col 1</u>	2014-15 Adjusted General State Aid	21,960,833	Col 12	Block Grant 2015-16	KPERS State Aid	2,186,449	Col 20	2015-16 Computed Seneral Fund (incl COL)	37,347,553

Column Notes

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.

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



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.

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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

District Clerk cc:

4T 6

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

2,531,837	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	131,338	Block Grant 2015–16 KPERS State Aid	<u>Col 12</u>	1,807,177	2014-15 Adjusted General State Aid	Col 1
2,591,191	2015-16 Adopted General Fund	Col 21	6,429	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,531,837	2015-16 Legal General Fund	<u>Col 22</u>	2,53:			0	2015-16 New Facilities State Aid	Col 3
	6 eral	,,•	2,531,167	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,442,301	2014-15 LOB Base General Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		<u>Col 5</u> 2015-16
30.00%	2015-16 LOB Percent Authorized	<u>Col 24</u>	6			230.2	Over Proration FTE	Col 6
732,690	2015-16 Computed LOB Budget	<u>Col 25</u>	670	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
664,000	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
664,000	2015-16 Legal LOB Budget	Col 27	0	Local Effort 7015-16 Authorized Transfers	Z Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,807,177	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	256,997	Block Grant 2015-16 LOB State Aid	Col 10
		17 /				329,226	2015-16 Special Ed State Aid	Col 11

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

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.

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

District Clerk cc:

A AT G

FINAL

Audited Enrollment

USD 387 Altoona-Midway

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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

4T 6

School Finance

cc: District Clerk

FINAL

Audited Enrollment

USD 388 Ellis

2015-16 Legal Maximum General Fund Budget

3,199,366	2015-16 Computed General Fund (incl COL)	Col 20	214,630	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,539,416	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,414,300	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
3,199,366	2015-16 Legal General Fund	Col 22	3,190,903			0	2015-16 New Facilities State Aid	Col 3
		·),903	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,369,679	2014-15 LOB Base General I Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0		<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	8,4	_		419.6	Over Proration FTE	Col 6
1,010,904	2015~16 Computed LOB Budget	<u>Col 25</u>	8,463	2015-16 Loca 2015-16 Loca Mineral 20: Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
846,000	2015-16 B Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Federal 7015-16 Federal 7015-16 7	Col 16 Co	0	d 6/30/2015 Unencumbered Cash Balance	Col 7
			0	Local Effort 2015-16 Pupil Tuition	<u>Col 17</u>			
846,000	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,539,416	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	127,738	Block Grant 2015-16 LOB State Aid	Col 10
		777			Manual Committee of the	309,119	2015-16 Special Ed State Aid	Col 11

- 14 20 23 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13). 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19). 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]) 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490). 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LoB Percent Authorized [Col 24]). 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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.

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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

A AT G

Craig Neuenswander, Director School Finance

cc:

2015-16 Legal Maximum General Fund Budget USD 389 Eureka

6,400,359	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	417,134	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,421,486	2014-15 Adjusted General State Aid	Col 1
6,691,172	2015-16 Adopted General Fund	Col 21	69,331	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
6,400,359	2015-16 Legal General Fund	Col 22	6,39:		0	0	2015-16 New Facilities State Aid	Col 3
		,,,	6,391,784	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
5,748,460	2014-15 LOB Base General 1 Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	2:			632.0	Over Proration FTE	Col 6
1,724,538	2015-16 Computed LOB Budget	Col 25	232 8,	Local Effort 2015-16 Loca Mineral 201 Production Fe Tax Imp	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,724,538	2015-16 B Adopted LOB Budget	Col 26	8,342 0	Local Effort 2015-16 Local Effort Federal Zol15-16 Impact Aid Pupil Tuition	Col 16 Col 17	۳	6/30/2015 Unencumbered Cash Balance	Col 7
1,724,538	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 Authorized Ition Transfers	7 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,421,485	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	951,011	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						532,823	2015-16 Special Ed State Aid	<u>Col 11</u>

- 14 20 22 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 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 Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212

(785) 296-3872 (785) 296-6659 - fax www.ksde.ora

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

District Clerk

9 AT G

cc:

FINAL

Audited Enrollment

USD 390 Hamilton

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	140,690							
Col 10	Block Grant 2015-16 LOB State Aid	7,073	Col 19	Local Effort 2015-16 Interest on Idle Funds	0				
Col 9	Block Grant 2015-16 General State Aid	845,773	Col 18 (a)	2015-16 Local Effort Misc Revenue	0				
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16 Authorized Transfers	0	Col 27	2015-16 Legal LOB Budget	288,957	
Col 7	6/30/2015 Unencumbered T Cash Balance	0	Col 17	t Local Effort 2015-16 1 Pupil Tuition	0	Col 26	2015-16 Adopted Le LOB Budget	288,957	
Col 6(a)	2015-16 Gen State Aid (OverProration Un \$25	0	Col 16	t Local Effort 2015-16 n Federal Impact Aid	0	Col 25	2015-16 Computed LOB Budget LC	319,974	
<u>Col 6</u>	Over Ger Proration Ove FTE	87.5	Col 15	Local Effort 2015-16 Mineral Production d Tax	424	Col 24	2015-16 LOB Percent Cor Authorized	28.06%	
Col 5	Federal Impact Aid Difference	0	Col 14 (a)	2015-16 Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base 2 General LOI Fund Au	1,140,319	
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Thru General Fund	1,047,109	Col 22	2015-16 L Legal General G Fund	1,047,533 1,	
Col 3	2015-16 New Facilities State Aid	0			Y-1	ଧ	201 Legal	1,04	
<u>Col 2</u>	2015-16 Virtual State Aid	0	Col 13	Block Grant 2015-16 Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	1,101,321	
Col 1	2014-15 Adjusted General State Aid	845,773	Col 12	Block Grant 2015-16 KPERS State Aid	53,573	Col 20	2015-16 Computed Seneral Fund (incl COL)	1,047,533	

Column Notes

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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2015-16 Legal General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



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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Sincerely,

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

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Craig Neuenswander, Director School Finance

cc:

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

2,787,614	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	143,307	Block Grant 2015-16 KPERS State Ald	<u>Col 12</u>	2,062,456	2014-15 Adjusted General State Aid	<u>Col 1</u>
2,887,615	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,787,614	2015-16 Legal General Fund	<u>Col 22</u>	2,780			0	2015-16 New Facilities State Aid	Col 3
			2,780,498	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,818,692	2014-15 LOB Base General (Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)		Federal Impact Aid Difference	<u>Col 5</u> 2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24	2,091			280.1	Over Proration FTE	Col 6
845,608	2015-16 Computed LOB Budget	Col 25)91	Local Effort 2015-16 Loca Mineral 20; Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
845,508	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
845,508	2015-16 Legal LOB Budget	Col 27	0	Local Effort fort 2015-16 Authorized ition Transfers	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			338	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,062,456	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			4,687	Local Effort 2015-16 Interest on Idle Funds	Col 19	232,843	Block Grant 2015-16 LOB State Aid	Col 10
		•				341,892	2015-16 Special Ed State Aid	Col 11

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



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.

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

9 AT G

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

2,977,377	2015-16 Computed General Fund (incl COL)	Col 20	175,300	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,179,250	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,095,427	2015-16 Adopted General Fund	<u>Col 21</u>	11,826	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
2,977,377	2015-16 Legal General Fund	<u>Col 22</u>	2,97		IO	0	2015-16 New Facilities State Aid	Col 3
	eral	Į.O	2,972,566	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,917,860	2014-15 LOB Base General I Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				312.6	Over Proration FTE	<u>Col 6</u>
875,358	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
875,358	2015-16 3 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
875,358	2015-16 Legal LOB Budget	Col 27	0	Local Effort Effort 2015-16 -16 Authorized Jition Transfers	<u>Z Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,179,250	Block Grant 2015-16 General State Aid	Col 9
			4,811	Local Effort 2015-16 Interest on Idle Funds	Col 19	300,756	Block Grant 2015-16 LOB State Aid	Col 10
						305,434	2015-16 Special Ed State Aid	Col 11

- 14 20 22 23 25 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 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 Landon State Office Bullding 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax www.ksde.org

June 21, 2016

FINAL

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

Audited Enrollment

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.

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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

CASTA

Craig Neuenswander, Director School Finance

cc:

FINAL

Audited Enrollment

USD 394 Rose Hill Public Schools

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	1,323,684						
Col 10	Block Grant 2015-16 LOB State Aid	2,025,917	Col 19	Local Effort 2015-16 Interest on Idle Funds	0			
6 100	Biock Grant 2015-16 General State Aid	7,786,111	Col 18 (a)	2015-16 Local Effort Misc Revenue	0			
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16 Authorized Transfers	0	Col 27	2015-16 Legal LOB Budget	3,214,300
Col Z	6/30/2015 Unencumbered To Cash Balance	0	Col 17	: Local Effort 2015-16 Pupil Tuition	0	Col 26	2015-16 20 Adopted Le	3,214,300 3,
Col 6(a)	2015-16 Gen State Aid 6 OverProration Une	0	Col 16	t Local Effort 2015-16 Federal Impact Aid	0	Col 25	2015-16 Computed LOB / Budget LO	3,398,568
Col 6	2 Over Gen Proration Ove FTE	1,574.3	Col 15	Local Effort 2015-16 Mineral Production	35	Col 24	2015-16 2 LOB Percent Com Authorized	33.00% 3,
2015-16	0)	0	Col 14 (a)	2015-16 Extraordinary Needs State Aid	0	Col 23 C	2014-15 LOB Base 2(General LOB Fund Auf	10,298,690 3
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Thru General Fund	12,020,050	Col 22 C	2015-16 20 Legal General G Fund	12,020,085 10,
Col 3	2015-16 New Facilities State Aid	0			Ħ	3	201 Legal	12,0;
Col 2	2015-16 Virtual State Aid	160,251	Col 13	Block Grant 2015-16 Capital Outlay State Aid	194,297	Col 21	2015-16 Adopted General Fund	12,542,612
<u>Col 1</u>	2014-15 Adjusted General State Aid	7,625,860	Col 12	Block Grant 2015-16 KPERS State Aid	690,041	Col 20	2015-16 Computed eneral Fund (incl COL)	12,020,085

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Column Notes

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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 State Aid Flow-Thru (sum of column 7 and sum of columns 14 thru 19).
2015-16 Computed General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2015-15 Legal General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
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 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

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.

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Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

A ST G

Craig Neuenswander, Director School Finance

cc:

2015-16 Legal Maximum General Fund Budget USD 395 LaCrosse

2,633,429	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	177,517	Block Grant 2015-16 KPERS State Aid	Col 12	2,066,717	2014-15 Adjusted General State Aid	<u>Col 1</u>
2,733,414	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,633,429	2015-16 Legal General Fund	Col 22	2,63			0	2015-16 New Facilities State Aid	<u>Col 3</u>
		Į O	2,631,056	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,796,806	2014-15 LOB Base General 1 Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	5			291.0	Over Proration FTE	Col 6
839,042	2015-16 Computed LOB Budget	Col 25	532 (Local Effort 2015-16 Local Effort Mineral 2015-16 Production Federal Tax Impact Aid		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
790,000	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Effort 5-16 Local Effort eral 2015-16 ct Aid Pupil Tuition	Col 16 Col 17	o	6/30/2015 Unencumbered Cash Balance	<u>col 7</u>
790,000	2015-16 Legal LOB Budget	Col 27	0	Local Effort fort 2015-16 16 Authorized tion Transfers	7 <u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,066,717	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			1,841	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	136,560	Block Grant 2015-16 LOB State Aid	Col 10
						250,262	2015-16 Special Ed State Aid	Col 11

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

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

Audited Enrollment

Dear Mr. Reynolds,

The legal general fund budget for USD 396, for 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.

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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

CASTA

Craig Neuenswander, Director School Finance

cc:

FINAL

Audited Enrollment

USD 396 Douglass Public Schools

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	688,565								
Col 10	Block Grant 2015-16 LOB State Aid	1,102,834	Col 19	Local Effort	Interest on	Idle Funds	2,110			
6 100	Block Grant 2015-16 General State Aid	4,148,253	Col 18 (a)	2015.16	Local Effort	Misc Revenue	0			
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort		n Transfers	0	Col 27	2015-16 -egal LOB Budget	1,827,614
Col 7	6/30/2015 Unencumbered 1 Cash Balance	0	Col 17	: Focal Effort		Pupil Tuition	0	Col 26	2015-16 Adopted L OB Budget	1,827,614
Col 6(a)	2015-16 Gen State Aid 6 OverProration Une	0	Col 16	t Local Effort 2015-16		Impact Aid	0	Col 25	2015-16 Computed LOB Budget LC	1,827,614
<u>Sol 6</u>	. 2 Over Gen Proration Ove FTE	6.099	Col 15	Local Effort 2015-16 Mineral	Production	Tax	235	<u>Col 24</u>	2015-16 LOB Percent Con Authorized	33.00%
Col 5	G)	0	Col 14 (a)	2015-16	Extraordinary	Needs State Aid	0	Col 23 Cc	2014-15 LOB Base 20: General LOB Fund Autt	5,538,225 33
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General	Fund	6,352,574	-		
Col 3	2015-16 New Facilities State Aid	0		State			6,3	Col 22	2015-16 Legal General Fund	6,354,919
Col 2	2015-16 Virtual F State Aid S	53,825	Col 13	Block Grant 2015-16	Capital Outlay	State Aid	79,368	Col 21	2015-16 Adopted General Fund	6,805,617
Col 1	2014-15 Adjusted General State Aid	4,094,428	Col 12	Block Grant 2015-16	KPERS State	Aid	333,554	<u>Col 20</u>	2015-16 Computed eneral Fund (incl COL)	6,354,919

Column Notes

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.

2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
2015-16 State Aid Flow-Thru (sum of column 9 thru 13).
2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



(785) 296-3872 (785) 296-6659 - fax

www.ksde.org

June 21, 2016

FINAL

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.

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Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director

School Finance

cc: District Clerk

4T 6

2015-16 Legal Maximum General Fund Budget USD 397 Centre

3,190,581	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	125,768	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,819,774	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,464,475	2015-16 Adopted General Fund	Col 21	22,682	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	422,785	2015-16 Virtual State Aid	<u>Col 2</u>
3,190,581	2015-16 Legal General Fund	<u>Col 22</u>	3,19			0	2015-16 New Facilities State Aid	Col 3
		jù	3,190,564	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,547,135	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				216.4	Over Proration FTE	Col 6
764,141	2015-16 Computed LOB Budget	<u>Col 25</u>	17 (Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
764,141	2015-16 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>col 7</u>
764,141	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort fort 2015-16 16 Authorized Ition Transfers	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,242,559	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	364,370	Block Grant 2015-16 LOB State Aid	Col 10
						435,185	2015-16 Special Ed State Aid	Col 11

- 14 20 22 23 27 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. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
 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

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.

FINAL

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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Sincerely,

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

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Craig Neuenswander, Director School Finance

cc:

FINAL

Audited Enrollment

USD 398 Peabody-Burns

2015-16 Legal Maximum General Fund Budget

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Col 11	2015-16 Special Ed State Aid	359,832							
Col 10	Block Grant 2015-16 LOB State Aid	124,179	Col 19	Local Effort 2015-16 Interest on Idle Funds	4,160				
<u>Col 9</u>	Block Grant 2015-16 General State Aid	1,992,848	Col 18 (a)	2015-16 Local Effort Misc Revenue	0	THE PERSON NAMED IN COLUMN TO THE PE			
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16 Authorized Transfers		Col 27	2015-16 Legal LOB Budget	906,437	
Col 7	6/30/2015 Unencumbered T Cash Balance	0	<u>Col 17</u>	Local Effort 2015-16 Pupil Tuition		Col 26	2015-16 Adopted L	906,437	
Col 6(a)	2015-16 Gen State Aid 6 OverProration Une	0	Col 16	Local Effort 2015-16 Federal Impact Aid	0	Col 25	2015-16 Computed LOB / Budget LC	906,437	
		LS.	Col 15	Local Effort 2015-16 Mineral Production Tax	411				
Col 6	Over Proration	250.5	e			Col 24	2015-16 LOB Percent Authorized	33.00%	
Col 5	u _i	0	Col 14 (a)	2015-16 Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base General Fund	2,746,780	
<u>Col 4</u>	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Thru General Fund	2,629,478	Col 22	2015-16 Legal General Fund	2,634,049	
Col 3	2015-16 New Facilities State Aid	0			2	3	201 Legal	2,63	
Col 2	2015-16 Virtual State Aid	15,000	Col 13	Block Grant 2015-16 Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	2,792,665	
Col 1	2014-15 Adjusted General State Aid	1,977,848	<u>Col 12</u>	Block Grant 2015-16 KPERS State Aid	152,619	Col 20	2015-16 Computed Seneral Fund (incl COL)	2,634,049	

Column Notes

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.

²⁰¹⁵⁻¹⁶ General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

²⁰¹⁵⁻¹⁶ Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]). 22 23 23 24 27 27



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.

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Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk CC:

4T 6

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

1,346,490	2015-16 Computed General Fund (incl COL)	Col 20	100,572	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,097,342	2014-15 Adjusted General State Aid	Col 1
1,414,436	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
1,346,490	2015-16 Legal Genera Fund	Col 22	1,33		Q	0	2015-16 New Facilities State Aid	Col 3
		,,•	1,336,574	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
1,488,242	2014-15 LOB Base General I	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	,′6	_		121.4	Over Proration FTE	Col 6
446,473	2015-16 Computed LOB Budget	<u>Col 25</u>	9,428	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
446,473	2015-16 B Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
446,473	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	7 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
	o.		0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,097,342	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			488	Local Effort 2015-16 Interest on Idle Funds	Col 19	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						138,660	2015-16 Special Ed State Aid	Col 11

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