



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

FINAL

June 21, 2017

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

Audited Enrollment

Dear Dr. Henry,

The legal general fund budget for USD 265, for 2016-17, is **\$32,066,250**, and the legal supplemental general fund budget is **\$10,178,501**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 265 Goddard
2016-17 Legal Maximum General Fund Budget

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

25,142,969	63,915	0	0	0	5,392.5	0	0	25,206,884	0	4,569,341
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<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds

2,278,407	32,054,632	895	223	0	0	0	0	10,500
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<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget

32,066,250	34,215,832	32,066,250	33,928,336	30.00%	10,178,501	10,178,501	10,178,501
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Column Notes

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



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FINAL

June 21, 2017

Chad Higgins, Superintendent
USD 266 Maize
905 W. Central St.
Maize KS 67101-9405

**Audited Enrollment
Republished Budget**

Dear Mr. Higgins,

The legal general fund budget for USD 266, for 2016-17, is **\$41,595,960**, and the legal supplemental general fund budget is **\$12,502,460**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Republished Budget**

**USD 266 Maize
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
30,665,965	1,683,420	0	0	0	6,539.9	0	0	32,349,385	0	5,991,634

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
2,702,612	41,043,631	0	0	0	0	0	552,329	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
41,595,960	43,107,096	41,595,960	41,674,866	30.00%	12,502,460	12,502,460	12,502,460

Column Notes

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- 9 2016-17 General State Aid - Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
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June 21, 2017

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

Audited Enrollment

Dear Mr. Bourne,

The legal general fund budget for USD 267, for 2016-17, is **\$11,033,229**, and the legal supplemental general fund budget is **\$3,900,441**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 267 Renwick **2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
8,673,435	0	0	0	0	1,829.3	0	0	8,673,435	0	1,580,922

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
724,941	10,979,298	10,946	124	0	0	18,000	5,361	19,500

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
11,033,229	11,874,661	11,033,229	11,819,518	33.00%	3,900,441	3,900,441	3,900,441

Column Notes

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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Grover,

The legal general fund budget for USD 268, for 2016-17, is **\$5,749,005**, and the legal supplemental general fund budget is **\$1,761,337**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 268 Cheney
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
4,418,011	0	261,936	0	0	755.9	0	0	4,679,947	0	694,380

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
373,191	5,747,518	0	1,487	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
5,749,005	6,318,809	5,749,005	5,871,122	30.00%	1,761,337	1,761,337	1,761,337

Column Notes

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FINAL

June 21, 2017

Larry Lysell, Superintendent
USD 269 Palco
PO Box 38
Palco KS 67632

Audited Enrollment

Dear Mr. Lysell,

The legal general fund budget for USD 269, for 2016-17, is **\$1,256,985**, and the legal supplemental general fund budget is **\$455,135**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 269 Palco
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant Extraordinary Need State Aid	2016-17 Special Ed State Aid
1,063,345	0	0	0	0	106.0	4	0	1,063,341	0	121,073

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
62,180	1,246,594	2	10,389	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
1,256,985	1,282,374	1,256,985	1,517,118	30.00%	455,135	455,135	455,135

Column Notes

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FINAL

June 21, 2017

Gail Dunbar, Superintendent
USD 270 Plainville
203 SE Cardinal
Plainville KS 67663

Audited Enrollment

Dear Mrs. Dunbar,

The legal general fund budget for USD 270, for 2016-17, is **\$2,965,927**, and the legal supplemental general fund budget is **\$962,024**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 270 Plainville
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,322,474	0	0	0	0	344.6	6,057	0	2,316,417	0	440,573

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
187,453	2,944,443	0	17,340	0	0	0	0	4,144

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,965,927	3,131,576	2,965,927	3,206,748	30.00%	962,024	962,024	962,024

Column Notes

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



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FINAL

June 21, 2017

Shelly Swayne, Superintendent
USD 271 Stockton
201 North Cypress
Stockton KS 67669-1639

Audited Enrollment

Dear Ms. Swayne,

The legal general fund budget for USD 271, for 2016-17, is **\$2,534,859**, and the legal supplemental general fund budget is **\$834,528**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 271 Stockton **2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,040,381	0	0	0	0	321.5	0	0	2,040,381	0	344,723

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
142,726	2,527,830	0	7,029	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,534,859	2,735,386	2,534,859	2,781,759	30.00%	834,528	834,528	834,528

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Damman,

The legal general fund budget for USD 272, for 2016-17, is **\$2,667,327**, and the legal supplemental general fund budget is **\$868,923**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 272 Waconda
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,114,066	0	0	0	38,349	302.0	0	0	2,152,415	0	354,557

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
110,714	2,617,686	0	0	43,626	0	0	0	6,015

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,667,327	2,706,578	2,667,327	2,896,411	30.00%	868,923	868,923	868,923

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Travis,

The legal general fund budget for USD 273, for 2016-17, is **\$6,178,285**, and the legal supplemental general fund budget is **\$1,868,516**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 273 Beloit
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
4,513,444	0	0	0	0	768.5	401	0	4,513,043	0	978,936

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Local Effort Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
686,306	6,178,285	0	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
6,178,285	6,627,277	6,178,285	6,228,386	30.00%	1,868,516	1,868,516	1,868,516

Column Notes

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



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FINAL

June 21, 2017

Ken Bockwinkel, Superintendent
USD 274 Oakley
621 Center Ave Ste 103
Oakley KS 67748

Audited Enrollment

Dear Mr. Bockwinkel,

The legal general fund budget for USD 274, for 2016-17, is **\$3,018,556**, and the legal supplemental general fund budget is **\$1,021,941**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 274 Oakley
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,381,462	2,799	0	0	0	390.6	66	0	2,384,195	0	414,291

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
187,988	2,986,474	0	26,193	0	0	0	1,068	4,821

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,018,556	3,190,423	3,018,556	3,406,469	30.00%	1,021,941	1,021,941	1,021,941

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Bergsten,

The legal general fund budget for USD 275, for 2016-17, is **\$839,795**, and the legal supplemental general fund budget is **\$323,981**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 275 Triplains
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
644,434	0	0	0	0	69.5	0	0	644,434	0	124,829

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
46,753	816,016	0	22,666	0	0	0	0	1,113

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
839,795	908,037	839,795	981,761	33.00%	323,981	323,981	323,981

Column Notes

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



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FINAL

June 21, 2017

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

**Audited Enrollment
Republished Budget**

Dear Mr. Hickel,

The legal general fund budget for USD 281, for 2016-17, is **\$2,936,188**, and the legal supplemental general fund budget is **\$1,005,053**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Republished Budget**

**USD 281 Graham County
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,438,918	0	0	0	0	359.8	0	0	2,438,918	0	298,628

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
198,642	2,936,188	0	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,936,188	3,041,042	2,936,188	3,350,176	30.00%	1,005,053	1,005,053	1,005,053

Column Notes

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



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FINAL

June 21, 2017

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

**Audited Enrollment
Budget Reduction**

Dear Mr. Moore,

The legal general fund budget for USD 282, for 2016-17, is **\$3,297,334**, and the legal supplemental general fund budget is **\$1,034,400**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Budget Reduction**

**USD 282 West Elk
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,426,377	0	0	0	0	331.5	0	-1,400	2,424,977	0	559,849

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
297,348	3,282,174	4,307	6,298	0	0	0	248	4,307

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,297,334	3,592,519	3,297,334	3,448,000	30.00%	1,034,400	1,034,400	1,034,400

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment Budget Reduction
--

Dear Mr. Crawford,

The legal general fund budget for USD 283, for 2016-17, is **\$1,670,875**, and the legal supplemental general fund budget is **\$530,290**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment
Budget Reduction

USD 283 Elk Valley
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,374,057	933	0	0	0	119.7	0	-933	1,374,057	0	229,737

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
66,772	1,670,566	0	309	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
1,670,875	1,910,902	1,670,875	1,909,577	27.77%	530,290	530,290	530,290

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Kohlman,

The legal general fund budget for USD 284, for 2016-17, is **\$3,071,662**, and the legal supplemental general fund budget is **\$1,015,472**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 284 Chase County **2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,513,109	0	0	0	0	341.5	0	0	2,513,109	0	347,429

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
206,448	3,066,986	0	0	0	0	0	0	4,676

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,071,662	3,150,495	3,071,662	3,384,905	30.00%	1,015,472	1,015,472	1,015,472

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.
- 2016-17 General State Aid - Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
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- 2016-17 Computed General Fund (sum of Cols 13-20).
- 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
- 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
- 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Rhodd,

The legal general fund budget for USD 285, for 2016-17, is **\$1,683,226**, and the legal supplemental general fund budget is **\$395,000**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 285 Cedar Vale
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant Extraordinary Need State Aid	2016-17 Special Ed State Aid
1,415,122	0	0	0	0	177.5	0	0	1,415,122	0	169,311

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
96,247	1,680,680	0	212	0	0	0	0	2,334

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
1,683,226	1,803,938	1,683,226	1,826,528	30.00%	547,958	395,000	395,000

Column Notes

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

June 21, 2017

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

Audited Enrollment

Dear Mr. Hinrichs,

The legal general fund budget for USD 286, for 2016-17, is **\$3,174,026**, and the legal supplemental general fund budget is **\$1,072,320**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 286 Chautauqua Co Community
2016-17 Legal Maximum General Fund Budget

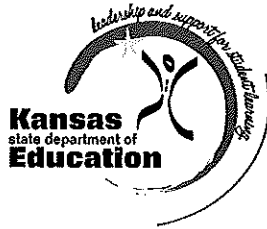
<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,619,638	1,020	0	0	0	364.4	0	0	2,620,658	0	377,465

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
175,903	3,174,026	0	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,174,026	3,306,968	3,174,026	3,574,400	30.00%	1,072,320	1,072,320	1,072,320

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2016-17 General State Aid - Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
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- 23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
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- 28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Turner,

The legal general fund budget for USD 287, for 2016-17, is **\$5,127,790**, and the legal supplemental general fund budget is **\$1,694,000**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 287 West Franklin
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 Extraordinary Need State Aid	2016-17 Special Ed State Aid
4,021,901	0	0	0	8,550	572.5	0	0	4,030,451	0	756,301

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
332,418	5,119,170	0	0	8,620	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
5,127,790	5,700,258	5,127,790	5,646,665	30.00%	1,694,000	1,694,000	1,694,000

Column Notes

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



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FINAL

June 21, 2017

Brian Spencer, Superintendent
USD 288 Central Heights
3521 Ellis Road
Richmond KS 66080-9801

Audited Enrollment

Dear Mr. Spencer,

The legal general fund budget for USD 288, for 2016-17, is **\$4,774,422**, and the legal supplemental general fund budget is **\$1,592,996**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 288 Central Heights
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
4,098,341	15,859	0	0	0	541.5	0	0	4,114,200	0	358,395

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
279,166	4,751,761	4,483	0	0	0	0	18,178	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
4,774,422	4,881,390	4,774,422	5,309,988	30.00%	1,592,996	1,592,996	1,592,996

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Henn,

The legal general fund budget for USD 289, for 2016-17, is **\$5,640,981**, and the legal supplemental general fund budget is **\$1,833,608**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 289 Wellsville
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
4,541,851	0	0	0	0	757.0	263	0	4,541,588	0	736,134

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
355,984	5,633,706	0	4,654	0	0	0	2,621	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
5,640,981	5,860,401	5,640,981	6,112,028	30.00%	1,833,608	1,833,608	1,833,608

Column Notes

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- 9 2016-17 General State Aid - Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
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- 23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
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- 26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
- 28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).



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FINAL

June 21, 2017

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

**Audited Enrollment
Budget Reduction**

Dear Dr. Stroh,

The legal general fund budget for USD 290, for 2016-17, is **\$16,597,590**, and the legal supplemental general fund budget is **\$5,069,420**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Budget Reduction**

**USD 290 Ottawa
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 ExtraOrdinary Need State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
12,679,383	115,933	0	0	0	2,344.7	0	-8,864	12,786,452	0	2,300,719

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
1,300,470	16,387,641	44,448	0	0	0	0	120,000	45,501

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
16,597,590	17,468,617	16,597,590	16,898,066	30.00%	5,069,420	5,069,420	5,069,420

Column Notes

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



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FINAL

June 21, 2017

Gary Kraus, Interim Superintendent
USD 291 Grinnell Public Schools
P.O. Box 68
Grinnell KS 67738-0068

Audited Enrollment

Dear Mr. Kraus,

The legal general fund budget for USD 291, for 2016-17, is **\$943,173**, and the legal supplemental general fund budget is **\$220,020**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 291 Grinnell Public Schools
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
786,273	0	0	0	0	86.0	0	0	786,273	0	95,527

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
55,733	937,533	62	3,001	0	0	0	0	2,577

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
943,173	976,659	943,173	1,034,902	21.26%	220,020	220,020	220,020

Column Notes

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

June 21, 2017

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

Audited Enrollment

Dear Mr. Kraus,

The legal general fund budget for USD 292, for 2016-17, is **\$1,206,894**, and the legal supplemental general fund budget is **\$405,823**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 292 Wheatland
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
978,470	0	0	0	0	109.0	0	0	978,470	0	139,327

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
82,722	1,200,519	51	4,176	0	0	0	0	2,148

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
1,206,894	1,258,234	1,206,894	1,352,742	30.00%	405,823	405,823	405,823

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mrs. Zeigler,

The legal general fund budget for USD 293, for 2016-17, is **\$2,394,983**, and the legal supplemental general fund budget is **\$860,964**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 293 Quinter Public Schools 2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,894,671	0	0	0	0	289.5	0	0	1,894,671	0	342,014

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
145,544	2,382,229	0	6,270	0	0	0	2,457	4,027

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,394,983	2,544,239	2,394,983	2,777,304	31.00%	860,964	860,964	860,964

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Dorshorst,

The legal general fund budget for USD 294, for 2016-17, is **\$2,781,607**, and the legal supplemental general fund budget is **\$904,293**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 294 Oberlin
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,277,094	0	0	0	0	323.0	0	0	2,277,094	0	304,489

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
200,024	2,781,607	0	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,781,607	2,957,268	2,781,607	3,014,309	30.00%	904,293	904,293	904,293

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Schiltz,

The legal general fund budget for USD 297, for 2016-17, is **\$2,264,276**, and the legal supplemental general fund budget is **\$749,559**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 297 St Francis Comm Sch
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,919,571	0	0	0	0	272.8	0	0	1,919,571	0	195,844

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
148,861	2,264,276	0	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,264,276	2,486,078	2,264,276	2,498,530	30.00%	749,559	749,559	749,559

Column Notes

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



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FINAL

June 21, 2017

Kathy Robertson, Superintendent
USD 298 Lincoln
PO Box 289
Lincoln KS 67455-0289

Audited Enrollment

Dear Ms. Robertson,

The legal general fund budget for USD 298, for 2016-17, is **\$3,074,454**, and the legal supplemental general fund budget is **\$996,229**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 298 Lincoln
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,461,029	0	0	0	0	346.0	0	0	2,461,029	0	410,869

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
197,132	3,069,030	92	0	0	0	0	606	4,726

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,074,454	3,226,554	3,074,454	3,320,764	30.00%	996,229	996,229	996,229

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Stecklein,

The legal general fund budget for USD 299, for 2016-17, is **\$2,182,932**, and the legal supplemental general fund budget is **\$500,000**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 299 Sylvan Grove
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,843,604	0	0	0	0	234.8	4,125	0	1,839,479	0	234,306

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
102,089	2,175,874	7,058	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,182,932	2,276,742	2,182,932	2,394,374	30.00%	718,312	500,000	500,000

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$2,784,199**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 300 Comanche County
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,166,274	0	0	0	0	313.0	5,843	0	2,160,431	0	432,973

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPER State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
137,725	2,731,129	7,529	30,015	0	0	0	8,789	6,737

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,784,199	2,972,333	2,784,199	3,120,944	30.00%	936,283	936,283	936,283

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$2,298,149**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 303 Ness City
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 Extraordinary Need State Aid	2016-17 Special Ed State Aid
1,908,230	0	0	0	0	289.5	1	0	1,908,229	0	211,626

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
149,640	2,269,495	2,248	25,113	0	0	0	0	1,293

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,298,149	2,408,340	2,298,149	2,572,623	30.00%	771,787	771,787	771,787

Column Notes

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



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FINAL

June 21, 2017

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

**Audited Enrollment
Budget Reduction**

Dear Mr. Hall,

The legal general fund budget for USD 305, for 2016-17, is **\$49,250,776**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Budget Reduction**

**USD 305 Salina
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
36,776,011	132,035	399,452	0	0	6,909.7	0	-11,663	37,295,835	0	6,617,978

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
5,086,760	49,000,573	0	203	0	0	0	175,000	75,000

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
49,250,776	53,146,483	49,250,776	50,008,299	30.00%	15,002,490	15,002,490	15,002,490

Column Notes

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2016-17 General State Aid - Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
- 13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
- 21 2016-17 Computed General Fund (sum of Cols 13-20).
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- 24 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
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June 21, 2017

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 2016-17, is **\$5,317,898**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 306 Southeast Of Saline
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
4,341,336	10,000	0	0	0	677.6	79	0	4,351,257	0	602,025

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
354,142	5,307,424	1	448	0	0	0	0	10,025

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
5,317,898	5,513,587	5,317,898	5,725,372	30.00%	1,717,612	1,717,612	1,717,612

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$3,775,213**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 307 Ell-Saline
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
3,113,944	5,000	0	0	0	452.3	0	0	3,118,944	0	424,556

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
209,062	3,752,562	0	0	21,145	0	0	0	1,506

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,775,213	4,078,631	3,775,213	4,111,125	30.00%	1,233,338	1,233,338	1,233,338

Column Notes

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

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

**Audited Enrollment
Budget Reduction**

Dear Dr. Kiblinger,

The legal general fund budget for USD 308, for 2016-17, is **\$33,092,237**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Budget Reduction**

USD 308 Hutchinson Public Schools
2016-17 Legal Maximum General Fund Budget

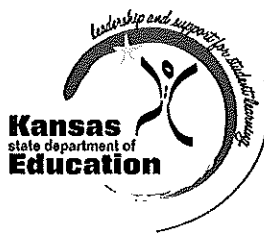
<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
25,947,982	8,397	0	0	0	4,705.7	11,437	-933	25,944,009	0	4,072,719

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
2,496,580	32,513,308	2,630	0	0	0	380,211	114,688	81,400

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
33,092,237	34,701,582	33,092,237	34,553,318	30.00%	10,365,995	10,287,770	10,287,770

Column Notes

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

Dawn Johnson, Superintendent
USD 309 Nickerson
4501 West Fourth
Hutchinson KS 67501-9131

**Audited Enrollment
Budget Reduction**

Dear Dr. Johnson,

The legal general fund budget for USD 309, for 2016-17, is **\$8,581,941**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment
Budget Reduction

USD 309 Nickerson
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
6,792,407	38,339	0	0	0	1,075.1	0	-3,266	6,827,480	0	1,168,745

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
543,696	8,539,921	0	562	0	0	0	38,378	3,080

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
8,581,941	8,853,534	8,581,941	9,232,439	30.00%	2,769,732	2,769,732	2,769,732

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$2,826,801**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 310 Fairfield
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,297,937	0	0	0	0	287.0	14,214	0	2,283,723	0	319,959

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
192,677	2,796,359	12,988	15,820	0	0	0	0	1,634

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,826,801	2,979,773	2,826,801	3,102,360	30.00%	930,708	930,708	930,708

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$2,314,794**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 311 Pretty Prairie
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,942,304	0	0	0	0	253.8	0	0	1,942,304	0	239,206

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
129,426	2,310,936	0	441	0	0	0	3,417	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,314,794	2,467,318	2,314,794	2,550,806	30.00%	765,242	765,242	765,242

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$6,960,584**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 312 Haven Public Schools
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
5,301,828	321,578	0	0	0	811.3	0	0	5,623,406	0	869,569

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
431,062	6,924,037	0	6,547	0	0	30,000	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
6,960,584	7,181,873	6,960,584	7,254,127	31.00%	2,248,779	2,248,779	2,248,779

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$13,747,879**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 313 Buhler
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
10,377,709	0	0	0	0	2,207.6	0	0	10,377,709	0	2,336,330

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
897,138	13,611,177	20,012	16,690	0	0	100,000	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
13,747,879	14,588,161	13,747,879	15,391,633	30.00%	4,617,490	4,617,490	4,617,490

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$1,182,390**, and the legal supplemental general fund budget is **\$382,827**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 314 Brewster
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
977,030	0	0	0	0	143.0	0	0	977,030	0	135,461

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
69,132	1,181,623	0	767	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
1,182,390	1,212,320	1,182,390	1,276,090	30.00%	382,827	382,827	382,827

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$6,267,829**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 315 Colby Public Schools
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
5,299,466	18,660	0	0	0	868.9	0	0	5,318,126	0	584,690

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
359,199	6,262,015	314	1,134	0	0	0	0	4,366

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
6,267,829	6,673,374	6,267,829	7,254,585	30.00%	2,176,376	2,176,376	2,176,376

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Lyder,

The legal general fund budget for USD 316, for 2016-17, is **\$1,933,825**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 316 Golden Plains
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,556,899	0	0	0	0	178.1	209	0	1,556,690	0	253,280

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
112,712	1,922,682	0	1,090	0	0	0	0	10,053

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
1,933,825	1,964,843	1,933,825	2,204,762	30.00%	661,429	661,429	661,429

Column Notes

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



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FINAL

June 21, 2017

Tim Winter, Superintendent
USD 320 Wamego
510 E Highway 24
Wamego KS 66547-9520

Audited Enrollment

Dear Mr. Winter,

The legal general fund budget for USD 320, for 2016-17, is **\$9,771,154**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 320 Wamego
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
7,210,394	113,529	0	0	0	1,470.1	3,719	0	7,320,204	0	1,461,950

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
952,049	9,734,203	0	0	0	0	0	33,827	3,124

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
9,771,154	10,313,796	9,771,154	10,009,502	30.00%	3,002,851	3,002,851	3,002,851

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$8,467,650**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 321 Kaw Valley
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
6,307,052	0	0	0	0	1,126.0	0	0	6,307,052	0	1,456,350

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
694,045	8,457,447	0	0	0	0	0	0	10,203

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
8,467,650	8,930,197	8,467,650	8,782,775	30.00%	2,634,833	2,634,833	2,634,833

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$2,580,756**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 322 Onaga-Havensville-Wheaton
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 Extraordinary Need State Aid	2016-17 Special Ed State Aid
2,152,153	0	0	0	0	293.3	0	0	2,152,153	0	274,065

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
154,048	2,580,266	0	17	0	0	0	0	473

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,580,756	2,699,665	2,580,756	2,801,799	30.00%	840,540	840,540	840,540

Column Notes

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



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FINAL

June 21, 2017

Kevin Logan, Superintendent
USD 323 Rock Creek
Box 70
Westmoreland KS 66549-0070

Audited Enrollment

Dear Mr. Logan,

The legal general fund budget for USD 323, for 2016-17, is **\$6,607,887**, and the legal supplemental general fund budget is **\$2,213,144**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 323 Rock Creek
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
5,365,487	0	0	0	0	993.6	0	0	5,365,487	0	837,721

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
381,679	6,584,887	0	0	0	0	0	23,000	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
6,607,887	7,078,679	6,607,887	7,377,148	30.00%	2,213,144	2,213,144	2,213,144

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$4,675,628**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 325 Phillipsburg
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
3,698,144	0	0	0	0	607.5	0	0	3,698,144	0	705,167

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
261,642	4,664,953	0	0	0	0	0	0	10,675

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
4,675,628	4,864,367	4,675,628	5,086,297	30.00%	1,525,889	1,525,889	1,525,889

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$1,697,464**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 326 Logan
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant 2016-17 General State Aid	2016-17 Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,417,944	0	0	0	0	145.8	0	0	1,417,944	0	178,247
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>		
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Local Effort Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds		
98,328	1,694,519	0	1,143	0	0	0	0	1,802		
<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>			
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget			
1,697,464	1,766,599	1,697,464	1,885,458	30.00%	565,637	565,637	565,637			

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$4,607,922**, and the legal supplemental general fund budget is **\$1,481,709**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 327 Ellsworth
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
3,773,132	0	0	0	0	617.2	0	0	3,773,132	0	533,669

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
292,650	4,599,451	0	716	0	0	0	0	7,755

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
4,607,922	4,802,728	4,607,922	4,939,030	30.00%	1,481,709	1,481,709	1,481,709

Column Notes

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



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FINAL

June 21, 2017

Brad Starnes, Superintendent
USD 329 Wabaunsee
PO Box 157
Alma KS 66401-0157

Audited Enrollment

Dear Mr. Starnes,

The legal general fund budget for USD 329, for 2016-17, is **\$3,861,548**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 329 Wabaunsee
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
3,158,047	0	0	0	0	434.8	0	0	3,158,047	0	446,880

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
256,230	3,861,157	0	391	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,861,548	4,003,919	3,861,548	4,231,783	30.00%	1,269,535	1,269,535	1,269,535

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$4,344,044**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 330 Mission Valley
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
3,275,912	0	0	0	0	475.5	0	0	3,275,912	0	752,570

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
315,471	4,343,953	0	91	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
4,344,044	4,485,177	4,344,044	4,548,470	30.00%	1,364,541	1,364,541	1,364,541

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$7,402,151**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 331 Kingman - Norwich
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
5,641,894	111,184	0	0	0	902.3	0	0	5,753,078	0	1,213,416

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
427,262	7,393,756	0	8,395	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
7,402,151	7,723,843	7,402,151	7,832,394	30.00%	2,349,718	2,349,718	2,349,718

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$1,659,693**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 332 Cunningham
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,282,793	0	0	0	0	152.5	0	0	1,282,793	0	254,323

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
111,535	1,648,651	136	9,817	0	0	0	0	1,089

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed Budget	2016-17 Adopted Budget	2016-17 Legal LOB Budget
1,659,693	1,709,455	1,659,693	1,790,519	30.00%	537,156	537,156	537,156

Column Notes

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



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FINAL

June 21, 2017

Quentin Breese, Superintendent
USD 333 Concordia
217 W 7th
Concordia KS 66901-2803

Audited Enrollment

Dear Mr. Breese,

The legal general fund budget for USD 333, for 2016-17, is **\$7,369,854**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 333 Concordia
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
5,811,928	0	56,624	0	0	1,027.0	0	0	5,868,552	0	875,449

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
625,802	7,369,803	0	0	0	0	0	51	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
7,369,854	8,053,504	7,369,854	7,976,691	30.00%	2,393,007	2,393,007	2,393,007

Column Notes

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



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FINAL

June 21, 2017

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

**Audited Enrollment
Budget Reduction**

Dear Mr. Perkins,

The legal general fund budget for USD 334, for 2016-17, is **\$2,207,621**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Budget Reduction**

**USD 334 Southern Cloud
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,751,582	37,859	0	0	0	185.3	1	-857	1,788,583	0	270,390

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Local Effort Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
144,779	2,203,752	0	0	0	0	0	0	3,869

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,207,621	2,346,290	2,207,621	2,377,374	30.00%	713,212	713,212	713,212

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Ms. Walsh,

The legal general fund budget for USD 335, for 2016-17, is **\$3,182,354**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 335 North Jackson
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,683,019	0	0	0	0	362.3	0	0	2,683,019	0	300,300

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
178,221	3,161,540	0	0	0	0	0	15,810	5,004

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,182,354	3,298,581	3,182,354	3,451,351	30.00%	1,035,405	1,035,405	1,035,405

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment Budget Reduction
--

Dear Mr. Stones,

The legal general fund budget for USD 336, for 2016-17, is **\$8,885,350**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Budget Reduction**

**USD 336 Holton
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
6,426,128	206,074	467,633	0	0	1,058.0	0	-1,866	7,097,969	0	877,894

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
909,487	8,885,350	0	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
8,885,350	9,469,387	8,885,350	8,513,744	30.00%	2,554,123	2,554,123	2,554,123

Column Notes

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



School Finance

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FINAL

June 21, 2017

Aaric Davis, Superintendent
USD 337 Royal Valley
Box 219
Mayetta KS 66509-0219

Audited Enrollment

Dear Mr. Davis,

The legal general fund budget for USD 337, for 2016-17, is **\$7,199,217**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 337 Royal Valley
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
5,470,433	0	0	0	0	829.6	0	0	5,470,433	0	843,285

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
480,471	6,794,189	138,139	0	231,507	0	0	27,968	7,414

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
7,199,217	7,575,216	7,199,217	7,625,007	30.00%	2,287,502	2,287,502	2,287,502

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$3,341,069**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 338 Valley Falls
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,603,388	0	0	0	0	368.8	0	0	2,603,388	0	545,098

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
185,306	3,333,792	0	0	0	0	0	6,101	1,176

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,341,069	3,518,685	3,341,069	3,521,475	30.00%	1,056,443	1,056,443	1,056,443

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$3,676,841**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 339 Jefferson County North
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,819,231	0	0	0	0	437.5	0	0	2,819,231	0	649,323

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
206,107	3,674,661	1,079	8	0	0	0	0	1,093

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,676,841	3,814,780	3,676,841	3,904,895	30.00%	1,171,469	1,171,469	1,171,469

Column Notes

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

June 21, 2017

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 2016-17, is **\$6,461,130**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 340 Jefferson West
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
4,963,894	0	0	0	0	835.0	0	0	4,963,894	0	1,098,305

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
360,133	6,422,332	0	0	28,965	0	0	7,096	2,737

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
6,461,130	6,709,540	6,461,130	6,784,735	30.00%	2,035,421	2,035,421	2,035,421

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$5,034,320**, and the legal supplemental general fund budget is **\$1,591,626**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

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

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

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

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
5,034,320	5,293,501	5,034,320	5,305,419	30.00%	1,591,626	1,591,626	1,591,626

Column Notes

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

June 21, 2017

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 2016-17, is **\$4,229,477**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 342 McLouth
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant Extraordinary Need State Aid	2016-17 Special Ed State Aid
3,258,647	0	0	0	0	472.8	0	0	3,258,647	0	739,681

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPER State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Local Effort Pupil Tuition	2016-17 Local Effort Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
226,709	4,225,037	0	167	0	0	0	0	4,273

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl CQL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
4,229,477	4,379,904	4,229,477	4,466,834	30.00%	1,340,050	1,340,050	1,340,050

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Elliott,

The legal general fund budget for USD 343, for 2016-17, is **\$6,450,856**, and the legal supplemental general fund budget is **\$2,024,282**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

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

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

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
349,922	6,312,505	48,564	0	0	0	40,000	32,815	16,972

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
6,450,856	6,565,468	6,450,856	6,747,606	30.00%	2,024,282	2,024,282	2,024,282

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment Budget Reduction
--

Dear Mr. Laver,

The legal general fund budget for USD 344, for 2016-17, is **\$3,066,082**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Budget Reduction**

**USD 344 Pleasanton
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
2,622,655	0	0	0	0	344.0	0	-9,429	2,613,226	0	242,532

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Local Effort Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
207,076	3,062,834	3,248	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,066,082	3,195,110	3,066,082	3,292,396	30.00%	987,719	987,719	987,719

Column Notes

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



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FINAL

June 21, 2017

Steve Noble, Superintendent
USD 345 Seaman
901 NW Lyman Rd
Topeka KS 66608-1900

Audited Enrollment Budget Reduction
--

Dear Mr. Noble,

The legal general fund budget for USD 345, for 2016-17, is **\$25,270,559**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

**Audited Enrollment
Budget Reduction**

**USD 345 Seaman
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
18,140,572	15,861	1,046,203	0	0	3,678.6	0	-16,328	19,186,308	0	4,070,764

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
2,011,429	25,268,501	2,058	0	0	0	0	0	0

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
25,270,559	26,172,652	25,270,559	24,919,631	30.00%	7,475,889	7,475,889	7,475,889

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$4,613,819**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 346 Jayhawk
2016-17 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
3,728,307	16,783	0	0	0	546.0	0	0	3,745,090	0	589,354

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	2016-17 Local Effort Interest on Idle Funds
263,152	4,597,596	875	36	0	0	0	0	15,312

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
4,613,819	4,750,332	4,613,819	5,115,321	30.00%	1,534,596	1,534,596	1,534,596

Column Notes

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



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FINAL

June 21, 2017

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

Audited Enrollment

Dear Mr. Davies,

The legal general fund budget for USD 347, for 2016-17, is **\$3,225,433**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 347 Kinsley-Offerle
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	2016-17 Block Grant Extraordinary Need State Aid	2016-17 Special Ed State Aid
2,588,180	0	74,344	0	0	327.5	0	0	2,662,524	0	352,466

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
184,888	3,199,878	0	3,224	0	0	0	17,911	4,420

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (Incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
3,225,433	3,497,309	3,225,433	3,443,326	30.00%	1,032,998	1,032,998	1,032,998

Column Notes

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



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FINAL

June 21, 2017

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 2016-17, is **\$8,803,487**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 348 Baldwin City
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
6,910,324	12,040	0	0	0	1,358.7	0	0	6,922,364	0	1,326,512

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPRS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	2016-17 Mineral Production	2016-17 Federal Impact Aid	2016-17 Pupil Tuition	2016-17 Authorized Transfers	2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
536,274	8,785,150	0	0	0	0	0	5,317	13,020

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
8,803,487	9,135,008	8,803,487	9,416,475	30.00%	2,824,943	2,824,943	2,824,943

Column Notes

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



School Finance

Kansas State Department of Education
Landon State Office Building
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(785) 296-6659 - fax
www.ksde.org

FINAL

June 21, 2017

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 2016-17, is **\$2,326,147**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

USD 349 Stafford
2016-17 Legal Maximum General Fund Budget

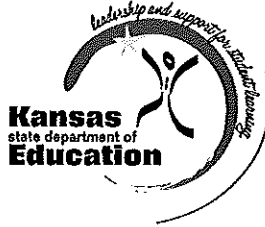
<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	2016-17 Block Grant General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,859,260	0	0	0	0	243.4	5,000	0	1,854,260	0	313,243

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
135,625	2,303,128	8,755	2,679	0	0	0	0	11,585

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,326,147	2,389,294	2,326,147	2,469,966	30.00%	740,990	740,990	740,990

Column Notes

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



School Finance

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FINAL

June 21, 2017

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 2016-17, is **\$2,939,436**, 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 20, 2016 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2017

Audited Enrollment

**USD 350 St John-Hudson
2016-17 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 Extraordinary Need State Aid	2016-17 Special Ed State Aid
2,330,085	0	0	0	0	329.5	0	0	2,330,085	0	419,368

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>
Block Grant 2016-17 KPERs State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds
178,532	2,927,985	842	10,426	0	0	0	0	183

<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget
2,939,436	3,127,578	2,939,436	3,167,014	31.00%	981,774	981,774	981,774

Column Notes

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