



## School Finance

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

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

June 17, 2015  
**FINAL**

David Ottley, Superintendent  
USD 432 Victoria  
P. O. Box 139  
Victoria KS 67671-0139

### Audited Enrollment

Dear Mr. Ottley,

The legal general fund budget for USD 432, for 2014-15, is **\$2,079,310**, and the legal supplemental general fund budget is **\$739,614**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 432 Victoria**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b>
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<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
250.5	267.0	281.0	281.0	0.0	0.0	281.0	0.0	150.2	90.1	7.5	0.0	0.0	56.0	25.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	71.0	24.6	0.0	0.0	0.0	0.0	0.0	196,511	51.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
539.8	0	2,079,310	2,110,126	2,079,310	0	<b>2,079,310</b>	2,465,379	30.00%	739,614	745,002	<b>739,614</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Steve Pegram, Superintendent  
USD 434 Santa Fe Trail  
1663 E US Highway 56  
Carbondale KS 66414

**Audited Enrollment  
Budget Reduction**

Dear Dr. Pegram,

The legal general fund budget for USD 434, for 2014-15, is **\$7,359,557**, and the legal supplemental general fund budget is **\$2,562,170**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-459 as noted in column 20(c) on the reverse side.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## USD 434 Santa Fe Trail

### 2014-15 Legal Maximum General Fund Budget

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

#### Audited Enrollment Budget Reduction

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,013.1	968.5	982.5	988.0	0.0	10.5	998.5	1.8	246.5	0.0	0.0	0.0	0.0	388.0	176.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
10.6	0.0	0.0	759.5	155.2	0.0	0.0	0.0	1.9	0.0	1,236,692	321.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,910.7	0	7,360,016	7,616,560	7,360,016	-459	<b>7,359,557</b>	8,540,568	30.00%	2,562,170	2,579,753	<b>2,562,170</b>

#### Column Notes

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June 17, 2015  
**FINAL**

Denise Guy, Superintendent  
USD 435 Abilene  
Box 639  
Abilene KS 67410-0639

**Audited Enrollment  
Republished Budget**

Dear Dr. Guy,

The legal general fund budget for USD 435, for 2014-15, is **\$9,423,999**, and the legal supplemental general fund budget is **\$3,087,002**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 435 Abilene**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<b>Audited Enrollment</b> <b>Republished Budget</b>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,501.3	1,524.0	1,549.2	1,549.2	0.0	0.0	1,549.2	21.7	92.6	673.4	56.1	43.6	2.9	564.0	257.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
5.5	0.0	0.0	243.3	55.1	0.0	0.0	0.0	22.8	0.0	1,360,650	353.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,394.6	200,000	9,423,999	9,565,368	9,423,999	0	<b>9,423,999</b>	10,457,049	30.00%	3,137,115	3,087,002	<b>3,087,002</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Danny Fulton, Superintendent  
USD 436 Caney Valley  
700 E. Bullpup Blvd.  
Caney KS 67333-2542

### Audited Enrollment

Dear Mr. Fulton,

The legal general fund budget for USD 436, for 2014-15, is **\$5,439,097**, and the legal supplemental general fund budget is **\$1,165,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 436 Caney Valley**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
751.5	765.5	721.5	765.5	0.0	10.0	775.5	11.4	250.2	172.1	14.3	4.4	0.3	290.0	132.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
4.9	0.0	0.0	314.0	75.3	0.0	0.0	0.0	12.0	0.0	459,021	119.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,383.9	108,314	5,439,097	5,623,993	5,439,097	0	<b>5,439,097</b>	6,151,553	30.00%	1,845,466	1,165,000	<b>1,165,000</b>

**Column Notes**

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





## School Finance

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

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June 17, 2015  
**FINAL**

Brenda Dietrich, Superintendent  
USD 437 Auburn Washburn  
5928 SW 53rd Street  
Topeka KS 66610-9451

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Dr. Dietrich,

The legal general fund budget for USD 437, for 2014-15, is **\$34,587,709**, and the legal supplemental general fund budget is **\$11,366,142**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-585 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 437 Auburn Washburn**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
5,707.0	5,720.0	5,874.8	5,874.8	0.0	30.0	5,904.8	13.3	206.9	575.7	48.0	235.0	15.5	1,584.0	722.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	3,153.0	461.6	0.0	0.0	0.0	14.0	1.0	5,673,428	1,472.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
8,847.0	509,650	34,588,294	34,845,152	34,588,294	-585	<b>34,587,709</b>	38,715,787	30.00%	11,614,736	11,366,142	<b>11,366,142</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Mike Sanders, Superintendent  
USD 438 Skyline Schools  
20269 W. Hwy 54  
Pratt KS 67124-8204

### Audited Enrollment

Dear Mr. Sanders,

The legal general fund budget for USD 438, for 2014-15, is **\$3,110,875**, and the legal supplemental general fund budget is **\$1,150,029**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 438 Skyline Schools**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
388.5	400.0	392.0	400.0	0.0	0.0	400.0	14.0	180.1	102.8	8.6	10.2	0.7	74.0	33.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	142.0	51.9	0.0	0.0	0.0	14.7	0.0	454,185	117.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
807.6	0	3,110,875	3,379,360	3,110,875	0	<b>3,110,875</b>	3,484,935	33.00%	1,150,029	1,232,812	<b>1,150,029</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Michael D Hull, Superintendent  
USD 439 Sedgwick Public Schools  
PO Box K  
Sedgwick KS 67135-1559

### Audited Enrollment

Dear Mr. Hull,

The legal general fund budget for USD 439, for 2014-15, is **\$3,553,085**, and the legal supplemental general fund budget is **\$1,015,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 439 Sedgwick Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
496.0	500.4	483.9	500.4	0.0	0.0	500.4	0.0	208.2	201.9	16.8	0.0	0.0	132.0	60.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	62.0	15.7	0.0	0.0	0.0	0.0	0.0	466,571	121.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
922.4	0	3,553,085	3,709,324	3,553,085	0	<b>3,553,085</b>	4,064,408	30.00%	1,219,322	1,015,000	<b>1,015,000</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Tom Alstrom, Superintendent  
USD 440 Halstead  
521 W 6th Street  
Halstead KS 67056-2197

### Audited Enrollment

Dear Mr. Alstrom,

The legal general fund budget for USD 440, for 2014-15, is **\$5,473,692**, and the legal supplemental general fund budget is **\$1,883,765**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 440 Halstead**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
744.0	753.5	753.4	753.5	0.0	8.5	762.0	0.0	249.3	422.0	35.2	20.9	1.4	269.0	122.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.6	0.0	0.0	371.0	80.8	0.0	0.0	0.0	0.0	0.0	651,081	169.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,421.0	0	5,473,692	5,569,992	5,473,692	0	<b>5,473,692</b>	6,279,215	30.00%	1,883,765	1,913,079	<b>1,883,765</b>

**Column Notes**

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





## School Finance

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

June 17, 2015  
**FINAL**

Alan Cunningham, Superintendent  
USD 443 Dodge City  
Box 460  
Dodge City KS 67801-0460

### Audited Enrollment

Dear Mr. Cunningham,

The legal general fund budget for USD 443, for 2014-15, is **\$46,382,316**, and the legal supplemental general fund budget is **\$16,008,101**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 443 Dodge City**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
6,154.3	6,194.4	6,326.5	6,326.5	0.0	74.5	6,401.0	0.6	224.3	1,607.9	134.0	13,352.5	879.0	4,817.0	2,196.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
505.8	0.0	0.0	2,563.9	471.8	0.0	0.0	0.0	0.6	0.0	4,729,738	1,227.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
12,041.0	384	46,382,316	47,840,298	46,382,316	0	<b>46,382,316</b>	53,360,336	30.00%	16,008,101	16,408,181	<b>16,008,101</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Betty Summers, Superintendent  
USD 444 Little River  
Box 218  
Little River KS 67457-0218

### Audited Enrollment

Dear Dr. Summers,

The legal general fund budget for USD 444, for 2014-15, is **\$2,670,977**, and the legal supplemental general fund budget is **\$880,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 444 Little River**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
356.5	325.9	319.3	333.9	0.0	1.5	335.4	1.0	158.4	60.9	5.1	1.0	0.1	73.0	33.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	160.5	48.7	0.0	0.0	0.0	1.1	0.0	428,695	111.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
693.4	0	2,670,977	2,914,423	2,670,977	0	<b>2,670,977</b>	3,037,385	30.00%	911,216	880,000	<b>880,000</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Robert Morton, Superintendent  
USD 445 Coffeyville  
615 Ellis  
Coffeyville KS 67337-3427

### Audited Enrollment

Dear Dr. Morton,

The legal general fund budget for USD 445, for 2014-15, is **\$11,307,931**, and the legal supplemental general fund budget is **\$3,946,454**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 445 Coffeyville**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,746.6	1,701.1	1,629.5	1,701.1	0.0	28.0	1,729.1	2.5	60.6	473.2	39.4	312.9	20.6	1,162.0	529.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
122.0	0.0	0.0	395.0	83.3	0.0	0.0	0.0	2.6	0.0	1,340,890	348.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,935.6	0	11307931	11,642,285	11,307,931	0	<b>11,307,931</b>	13,154,845	30.00%	3,946,454	3,987,260	<b>3,946,454</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

Chuck Schmidt, Superintendent  
USD 446 Independence  
P O Drawer 487  
Independence KS 67301-0487

**Audited Enrollment  
Budget Reduction**

Dear Mr. Schmidt,

The legal general fund budget for USD 446, for 2014-15, is **\$11,909,383**, and the legal supplemental general fund budget is **\$4,108,647**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-2,542 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## USD 446 Independence

### 2014-15 Legal Maximum General Fund Budget

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

#### Audited Enrollment Budget Reduction

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,935.3	1,936.2	1,924.8	1,936.2	0.0	14.0	1,950.2	0.0	68.3	267.0	22.3	54.3	3.6	1,054.0	480.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
110.7	0.0	0.0	425.9	100.3	0.0	0.0	0.0	0.0	0.0	1,372,892	356.4

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
3,092.4	0	11,911,925	12,083,339	11,911,925	-2,542	<b>11,909,383</b>	13,695,489	30.00%	4,108,647	4,147,751	<b>4,108,647</b>

#### Column Notes

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





## School Finance

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June 17, 2015  
**FINAL**

Randy Wagoner, Superintendent  
USD 447 Cherryvale  
618 East 4th Street  
Cherryvale KS 67335-2306

**Audited Enrollment  
Republished Budget**

Dear Mr. Wagoner,

The legal general fund budget for USD 447, for 2014-15, is **\$6,313,105**, and the legal supplemental general fund budget is **\$2,013,841**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 447 Cherryvale**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
823.5	799.4	793.0	805.3	0.0	12.0	817.3	92.7	252.1	134.8	11.2	0.0	0.0	432.0	197.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
45.4	0.0	0.0	129.0	36.3	0.0	0.0	0.0	97.3	0.0	591,423	153.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,610.1	111,000	6,313,105	6,371,656	6,313,105	0	<b>6,313,105</b>	6,712,803	30.00%	2,013,841	2,024,990	<b>2,013,841</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Kevin E. Case, Superintendent  
USD 448 Inman  
Box 129  
Inman KS 67546

### Audited Enrollment

Dear Mr. Case,

The legal general fund budget for USD 448, for 2014-15, is **\$3,177,130**, and the legal supplemental general fund budget is **\$1,196,840**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 448 Inman**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
399.3	404.3	412.3	412.3	0.0	8.0	420.3	0.0	186.3	144.9	12.1	0.0	0.0	80.0	36.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	68.0	17.0	110.0	32.3	0.0	0.0	0.0	0.0	0.0	463,584	120.3

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
824.8	0	3,177,130	3,250,318	3,177,130	0	<b>3,177,130</b>	3,626,789	33.00%	1,196,840	1,221,716	<b>1,196,840</b>

**Column Notes**

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

Charles Coblentz, Superintendent  
USD 449 Easton  
32502 Easton Rd.  
Easton KS 66020

### Audited Enrollment

Dear Mr. Coblentz,

The legal general fund budget for USD 449, for 2014-15, is **\$4,930,945**, and the legal supplemental general fund budget is **\$1,687,280**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 449 Easton**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
657.9	652.7	620.1	652.7	0.0	0.0	652.7	0.0	237.8	169.7	14.1	0.0	0.0	171.0	78.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	112.4	28.1	353.5	76.0	0.0	0.0	0.0	0.0	0.0	744,982	193.4

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,280.1	0	4,930,945	5,222,542	4,930,945	0	<b>4,930,945</b>	5,624,265	30.00%	1,687,280	1,787,051	<b>1,687,280</b>

**Column Notes**

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

Martin Stessman, Superintendent  
USD 450 Shawnee Heights  
4401 SE Shawnee Heights Rd  
Tecumseh KS 66542-9799

**Audited Enrollment  
Budget Reduction**

Dear Dr. Stessman,

The legal general fund budget for USD 450, for 2014-15, is **\$21,121,273**, and the legal supplemental general fund budget is **\$6,967,765**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-2,340 as noted in column 20(c) on the reverse side.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 450 Shawnee Heights**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
3,435.3	3,464.1	3,488.5	3,488.5	0.0	0.0	3,488.5	11.6	122.2	447.2	37.3	242.8	16.0	995.0	453.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	48.2	12.1	2,543.0	372.3	0.0	0.0	0.0	12.2	2.0	2,964,871	769.7

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
5,286.0	761,941	21,123,613	21,354,348	21,123,613	-2,340	<b>21,121,273</b>	23,225,884	30.00%	6,967,765	7,049,124	<b>6,967,765</b>

**Column Notes**

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





## School Finance

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June 17, 2015  
**FINAL**

Angela Lawrence, Superintendent  
USD 452 Stanton County  
P O Box C  
Johnson KS 67855

### Audited Enrollment

Dear Mrs. Lawrence,

The legal general fund budget for USD 452, for 2014-15, is **\$3,471,826**, and the legal supplemental general fund budget is **\$1,212,863**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 452 Stanton County**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
437.5	419.1	415.6	424.1	0.0	9.5	433.6	0.0	190.3	61.5	5.1	619.3	40.8	214.0	97.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
21.6	0.0	0.0	112.5	47.0	0.0	0.0	0.0	0.0	0.0	239,434	62.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
898.2	11,960	3,471,826	3,522,673	3,471,826	0	<b>3,471,826</b>	4,042,875	30.00%	1,212,863	1,227,814	<b>1,212,863</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Mike Roth, Superintendent  
USD 453 Leavenworth  
P.O. Box 969  
Leavenworth KS 66048

**Audited Enrollment  
Budget Reduction**

Dear Mr. Roth,

The legal general fund budget for USD 453, for 2014-15, is **\$22,758,572**, and the legal supplemental general fund budget is **\$7,894,175**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-585 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## **USD 453 Leavenworth**

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

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,491.4	3,472.5	3,507.7	3,507.7	0.0	52.5	3,560.2	82.3	124.7	602.9	50.2	58.2	3.8	2,090.0	953.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
219.5	0.0	0.0	651.0	95.3	0.0	0.0	0.0	86.4	0.0	3,140,569	815.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
5,908.4	0	22,759,157	24,239,268	22,759,157	-585	<b>22,758,572</b>	26,313,916	30.00%	7,894,175	7,998,123	<b>7,894,175</b>

#### **Column Notes**

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



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June 17, 2015

**FINAL**

Allen Konicek, Superintendent  
USD 454 Burlingame Public School  
100 Bloomquist Drive, Suite A  
Burlingame KS 66413

**Audited Enrollment  
Republished Budget**

Dear Mr. Konicek,

The legal general fund budget for USD 454, for 2014-15, is **\$2,453,308**, and the legal supplemental general fund budget is **\$800,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 454 Burlingame Public School**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
310.5	306.5	298.1	306.5	0.0	3.0	309.5	0.0	148.9	62.6	5.2	0.0	0.0	122.0	55.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
3.8	0.0	0.0	61.0	17.6	0.0	0.0	0.0	0.0	0.0	350,881	91.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
631.7	20,000	2,453,308	2,481,428	2,453,308	0	<b>2,453,308</b>	2,813,829	30.00%	844,149	800,000	<b>800,000</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
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June 17, 2015  
**FINAL**

Darrel Finch, Superintendent  
USD 456 Marais Des Cygnes Valley  
Box 158  
Melvern KS 66510

**Audited Enrollment  
Budget Reduction**

Dear Mr. Finch,

The legal general fund budget for USD 456, for 2014-15, is **\$2,469,697**, and the legal supplemental general fund budget is **\$664,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-982 as noted in column 20(c) on the reverse side.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 456 Marais Des Cygnes Valley**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

**Audited Enrollment**  
**Budget Reduction**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
289.8	278.0	254.5	278.0	0.0	0.0	278.0	0.0	150.8	72.5	6.0	0.0	0.0	142.0	64.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
14.9	0.0	0.0	142.0	38.6	0.0	0.0	0.0	0.0	0.0	312,793	81.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
634.3	27,355	2,470,679	2,588,544	2,470,679	-982	<b>2,469,697</b>	2,824,867	30.00%	847,460	664,000	<b>664,000</b>

**Column Notes**

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





## School Finance

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June 17, 2015  
**FINAL**

Richard Atha, Superintendent  
USD 457 Garden City  
1205 Fleming St.  
Garden City KS 67846-4751

**Audited Enrollment  
Republished Budget**

Dear Dr. Atha,

The legal general fund budget for USD 457, for 2014-15, is **\$48,722,407**, and the legal supplemental general fund budget is **\$15,900,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 457 Garden City**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
7,003.7	6,981.1	7,055.2	7,055.2	0.0	96.0	7,151.2	62.2	250.6	1,614.9	134.6	9,392.1	618.3	4,445.0	2,026.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
466.7	0.0	0.0	2,286.0	515.0	0.0	0.0	0.0	65.3	1.0	5,465,983	1,419.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
12,648.6	0	48,722,407	48,722,407	48,722,407	0	<b>48,722,407</b>	55,589,200	30.00%	16,676,760	15,900,000	<b>15,900,000</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015  
**FINAL**

David Howard, Superintendent  
USD 458 Basehor-Linwood  
P O Box 282  
Basehor KS 66007-0282

### Audited Enrollment

Dear Mr. Howard,

The legal general fund budget for USD 458, for 2014-15, is **\$12,299,821**, and the legal supplemental general fund budget is **\$3,882,569**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 458 Basehor-Linwood**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,948.8	2,030.2	2,081.5	2,081.5	0.0	0.0	2,081.5	238.5	72.9	513.4	42.8	40.0	2.6	311.0	141.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	1,136.0	176.6	0.0	0.0	0.0	250.4	0.0	1,635,178	424.5

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
3,193.1	0	12,299,821	12,338,726	12,299,821	0	<b>12,299,821</b>	12,941,896	30.00%	3,882,569	3,901,133	<b>3,882,569</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
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June 17, 2015

**FINAL**

Kelly Arnberger, Superintendent  
USD 459 Bucklin  
Box 8  
Bucklin KS 67834-0008

### Audited Enrollment

Dear Dr. Arnberger,

The legal general fund budget for USD 459, for 2014-15, is **\$1,979,543**, and the legal supplemental general fund budget is **\$625,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 459 Bucklin**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
241.9	225.7	220.1	229.2	0.0	4.0	233.2	0.0	154.2	26.8	2.2	9.8	0.6	104.0	47.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
7.0	0.0	0.0	71.0	28.2	0.0	0.0	0.0	0.0	0.0	158,505	41.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
513.9	0	1,979,543	2,059,279	1,979,543	0	<b>1,979,543</b>	2,320,799	30.00%	696,240	625,000	<b>625,000</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Paul Becker, Superintendent  
USD 460 Hesston  
PO Box 2000  
Hesston KS 67062-2000

### Audited Enrollment

Dear Mr. Becker,

The legal general fund budget for USD 460, for 2014-15, is **\$5,173,236**, and the legal supplemental general fund budget is **\$1,954,110**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 460 Hesston**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
817.8	794.0	798.0	803.3	0.0	0.0	803.3	0.0	251.6	303.8	25.3	61.1	4.0	148.0	67.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	81.5	21.0	0.0	0.0	0.0	0.0	0.0	656,121	170.3

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,343.0	0	5,173,236	5,196,348	5,173,236	0	<b>5,173,236</b>	5,921,544	33.00%	1,954,110	1,957,265	<b>1,954,110</b>

**Column Notes**

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





## School Finance

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June 17, 2015  
**FINAL**

Daryl Pruter, Superintendent  
USD 461 Neodesha  
PO BX 88  
Neodesha KS 66757-0088

**Audited Enrollment  
Budget Reduction**

Dear Mr. Pruter,

The legal general fund budget for USD 461, for 2014-15, is **\$4,951,218**, and the legal supplemental general fund budget is **\$1,719,838**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-913 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 461 Neodesha**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
687.5	663.5	670.0	673.7	0.0	8.0	681.7	0.0	241.7	155.2	12.9	0.0	0.0	333.0	151.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
32.2	0.0	0.0	84.5	25.2	0.0	0.0	0.0	0.0	0.0	539,844	140.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,285.6	0	4,952,131	5,064,224	4,952,131	-913	<b>4,951,218</b>	5,732,792	30.00%	1,719,838	1,740,462	<b>1,719,838</b>

**Column Notes**

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



## School Finance

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

June 17, 2015  
**FINAL**

Marian Hedges, Superintendent  
USD 462 Central  
P O Box 128  
Burden KS 67019

### Audited Enrollment

Dear Mrs. Hedges,

The legal general fund budget for USD 462, for 2014-15, is **\$2,638,620**, and the legal supplemental general fund budget is **\$907,277**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 462 Central**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
324.9	313.0	310.4	316.1	0.0	0.0	316.1	0.0	151.3	80.1	6.7	0.0	0.0	156.0	71.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
15.7	0.0	0.0	129.5	43.5	0.0	0.0	0.0	0.0	0.0	310,502	80.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
685.0	0	2,638,620	2,712,578	2,638,620	0	<b>2,638,620</b>	3,024,258	30.00%	907,277	930,768	<b>907,277</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Kim Stephens, Superintendent  
USD 463 Udall  
Box 386  
Udall KS 67146

### Audited Enrollment

Dear Mr. Stephens,

The legal general fund budget for USD 463, for 2014-15, is **\$2,671,747**, and the legal supplemental general fund budget is **\$928,029**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 463 Udall**

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

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
356.0	340.0	331.0	342.3	0.0	0.0	342.3	0.0	160.8	106.3	8.9	0.0	0.0	129.0	58.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
2.4	0.0	0.0	114.0	33.0	0.0	0.0	0.0	0.0	0.0	336,589	87.4

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
693.6	0	2,671,747	2,798,478	2,671,747	0	<b>2,671,747</b>	3,093,431	30.00%	928,029	958,839	<b>928,029</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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June 17, 2015  
**FINAL**

Lyn Rantz, Superintendent  
USD 464 Tonganoxie  
Box 199  
Tonganoxie KS 66086-0199

**Audited Enrollment  
Budget Reduction**

Dear Dr. Rantz,

The legal general fund budget for USD 464, for 2014-15, is **\$10,761,048**, and the legal supplemental general fund budget is **\$3,684,608**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-670 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 464 Tonganoxie**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,851.6	1,861.6	1,906.5	1,906.5	0.0	0.0	1,906.5	1.0	66.8	528.6	44.1	0.0	0.0	484.0	220.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	814.0	151.5	0.0	0.0	0.0	1.1	0.0	1,552,721	403.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
2,793.8	0	10,761,718	10,852,625	10,761,718	-670	<b>10,761,048</b>	12,282,025	30.00%	3,684,608	3,711,991	<b>3,684,608</b>

**Column Notes**

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





## School Finance

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

June 17, 2015  
**FINAL**

J.K. Campbell, Superintendent  
USD 465 Winfield  
1407 Wheat Rd.  
Winfield KS 67156-3691

### Audited Enrollment

Dear Dr. Campbell,

The legal general fund budget for USD 465, for 2014-15, is **\$14,117,843**, and the legal supplemental general fund budget is **\$4,821,269**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 465 Winfield**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,287.7	2,208.7	2,177.9	2,224.8	0.0	14.5	2,239.3	0.0	78.5	637.7	53.1	109.3	7.2	1,037.0	472.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
82.0	0.0	0.0	588.5	135.3	0.0	0.0	0.0	0.0	0.0	2,294,230	595.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
3,663.9	4,500	14,117,843	14,789,246	14,117,843	0	<b>14,117,843</b>	16,070,897	30.00%	4,821,269	5,039,196	<b>4,821,269</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Jamie Rumford, Superintendent  
USD 466 Scott County  
704 S. College  
Scott City KS 67871

**Audited Enrollment  
Republished Budget**

Dear Mr. Rumford,

The legal general fund budget for USD 466, for 2014-15, is **\$6,095,405**, and the legal supplemental general fund budget is **\$2,082,124**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 466 Scott County**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
853.4	871.5	874.0	874.0	0.0	13.0	887.0	23.0	252.6	246.6	20.6	627.0	41.3	359.0	163.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
13.8	0.0	0.0	145.0	58.3	0.0	0.0	0.0	24.2	0.0	465,651	120.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,582.4	0	6,095,405	6,121,984	6,095,405	0	<b>6,095,405</b>	6,988,906	30.00%	2,096,672	2,082,124	<b>2,082,124</b>

**Column Notes**

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



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

June 17, 2015  
**FINAL**

Keith Higgins, Superintendent  
USD 467 Leoti  
Box 967  
Leoti KS 67861-0967

**Audited Enrollment  
Republished Budget**

Dear Mr. Higgins,

The legal general fund budget for USD 467, for 2014-15, is **\$3,246,080**, and the legal supplemental general fund budget is **\$1,124,633**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## USD 467 Leoti

### 2014-15 Legal Maximum General Fund Budget

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

#### Audited Enrollment Republished Budget

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
378.0	391.0	398.0	398.0	0.0	7.0	405.0	0.0	181.6	101.6	8.5	774.4	51.0	190.0	86.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
15.8	0.0	0.0	79.5	37.0	0.0	0.0	0.0	0.0	0.0	220,507	57.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
842.7	0	3,246,080	3,270,348	3,246,080	0	<b>3,246,080</b>	3,805,801	30.00%	1,141,740	1,124,633	<b>1,124,633</b>

#### Column Notes

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

Paul Sellon, Superintendent  
USD 468 Healy Public Schools  
5006 N Dodge Rd  
Healy KS 67850

### Audited Enrollment

Dear Dr. Sellon,

The legal general fund budget for USD 468, for 2014-15, is **\$793,897**, and the legal supplemental general fund budget is **\$306,623**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 468 Healy Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
72.5	79.5	67.8	79.5	0.0	0.0	79.5	0.0	80.6	0.0	0.0	5.3	0.3	35.0	16.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
2.2	0.0	0.0	4.0	2.7	0.0	0.0	0.0	0.0	0.0	95,713	24.8

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
206.1	0	793,897	890,197	793,897	0	<b>793,897</b>	929,162	33.00%	306,623	335,160	<b>306,623</b>

**Column Notes**

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





## School Finance

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June 17, 2015  
**FINAL**

Randal Bagby, Superintendent  
USD 469 Lansing  
401 S. Second Street  
Lansing KS 66043

**Audited Enrollment  
Budget Reduction**

Dear Dr. Bagby,

The legal general fund budget for USD 469, for 2014-15, is **\$14,366,132**, and the legal supplemental general fund budget is **\$4,884,132**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-4,524 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 469 Lansing**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,576.0	2,557.1	2,534.6	2,557.1	0.0	0.0	2,557.1	0.0	89.6	224.8	18.7	41.6	2.7	528.0	240.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	524.0	84.7	0.0	0.0	0.0	0.0	0.0	2,839,176	737.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
3,730.7	0	14,370,656	14,825,192	14,370,656	-4,524	<b>14,366,132</b>	16,280,440	30.00%	4,884,132	5,030,784	<b>4,884,132</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Ron Ballard, Superintendent  
USD 470 Arkansas City  
P.O. Box 1028  
Arkansas City KS 67005

**Audited Enrollment  
Republished Budget**

Dear Dr. Ballard,

The legal general fund budget for USD 470, for 2014-15, is **\$18,530,816**, and the legal supplemental general fund budget is **\$6,249,163**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 470 Arkansas City**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,582.8	2,590.5	2,715.6	2,715.6	0.0	52.5	2,768.1	0.0	97.0	810.2	67.5	1,003.5	66.1	1,792.0	817.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
188.2	0.0	0.0	812.0	163.4	0.0	0.0	0.0	0.0	0.0	2,477,617	643.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
4,810.7	0	18,530,816	18,988,052	18,530,816	0	<b>18,530,816</b>	21,189,692	30.00%	6,356,908	6,249,163	<b>6,249,163</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Ron Ledford, Superintendent  
USD 471 Dexter  
PO Box 97  
Dexter KS 67038-0097

### Audited Enrollment

Dear Dr. Ledford,

The legal general fund budget for USD 471, for 2014-15, is **\$1,404,824**, and the legal supplemental general fund budget is **\$418,800**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 471 Dexter**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
157.2	146.8	145.0	149.7	0.0	0.0	149.7	0.0	132.1	0.0	0.0	0.0	0.0	59.0	26.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
1.8	0.0	0.0	41.0	16.5	0.0	0.0	0.0	0.0	0.0	145,124	37.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
364.7	0	1,404,824	1,541,185	1,404,824	0	<b>1,404,824</b>	1,650,244	30.00%	495,073	418,800	<b>418,800</b>

**Column Notes**

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



## School Finance

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

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

June 17, 2015  
**FINAL**

Lacee Sell, Superintendent  
USD 473 Chapman  
PO Box 249  
Chapman KS 67431-0249

### Audited Enrollment

Dear Mrs. Sell,

The legal general fund budget for USD 473, for 2014-15, is **\$7,215,952**, and the legal supplemental general fund budget is **\$2,475,710**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## USD 473 Chapman

### 2014-15 Legal Maximum General Fund Budget

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

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,038.0	1,050.0	1,024.5	1,050.0	23.0	0.0	1,073.0	0.5	237.7	338.4	28.2	1.5	0.1	361.0	164.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	450.0	130.0	0.0	0.0	0.0	0.5	1.0	917,504	238.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,873.3	0	7,215,952	7,370,802	7,215,952	0	<b>7,215,952</b>	8,252,368	30.00%	2,475,710	2,523,830	<b>2,475,710</b>

#### Column Notes

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





## School Finance

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June 17, 2015  
**FINAL**

Glen Davis, Superintendent  
USD 474 Haviland  
PO Box 243  
Haviland KS 67059-0243

### Audited Enrollment

Dear Dr. Davis,

The legal general fund budget for USD 474, for 2014-15, is **\$1,071,626**, and the legal supplemental general fund budget is **\$379,947**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 474 Haviland**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
118.0	105.0	101.3	108.1	0.0	0.0	108.1	0.0	107.3	22.7	1.9	0.0	0.0	21.0	9.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	47.0	18.7	0.0	0.0	0.0	0.0	0.0	125,519	32.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
278.2	0	1,071,626	1,185,260	1,071,626	0	<b>1,071,626</b>	1,266,489	30.00%	379,947	413,218	<b>379,947</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Corbin Witt, Superintendent  
USD 475 Geary County Schools  
P.O. Box 370  
Junction City KS 66441-0370

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Dr. Witt,

The legal general fund budget for USD 475, for 2014-15, is **\$51,277,241**, and the legal supplemental general fund budget is **\$17,513,417**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-10,983 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 475 Geary County Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
8,007.7	8,072.6	7,706.3	8,072.6	384.4	24.0	8,481.0	0.0	297.2	791.6	66.0	1,833.7	120.7	3,448.0	1,572.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
137.6	759.0	189.8	2,550.0	421.0	0.0	0.0	0.0	0.0	0.0	7,816,038	2,029.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
13,314.7	0	51,288,224	51,288,224	51,288,224	-10,983	<b>51,277,241</b>	58,488,382	30.00%	17,546,515	17,513,417	<b>17,513,417</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Jay Zehr, Superintendent  
USD 476 Copeland  
Box 156  
Copeland KS 67837

### Audited Enrollment

Dear Mr. Zehr,

The legal general fund budget for USD 476, for 2014-15, is **\$1,186,801**, and the legal supplemental general fund budget is **\$418,312**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 476 Copeland**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
137.7	106.5	103.0	115.7	0.0	0.0	115.7	0.0	112.5	29.2	2.4	315.2	20.8	38.0	17.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	51.0	19.1	0.0	0.0	0.0	0.0	0.0	78,136	20.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
308.1	0	1,186,801	1,270,390	1,186,801	0	<b>1,186,801</b>	1,394,372	30.00%	418,312	438,422	<b>418,312</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Dave Novack, Superintendent  
USD 477 Ingalls  
PO Box 99  
Ingalls KS 67853-0099

### Audited Enrollment

Dear Mr. Novack,

The legal general fund budget for USD 477, for 2014-15, is **\$1,904,814**, and the legal supplemental general fund budget is **\$674,060**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 477 Ingalls**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
235.0	221.0	224.5	226.8	0.0	2.5	229.3	0.0	154.0	0.0	0.0	150.2	9.9	80.0	36.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	64.0	24.4	0.0	0.0	0.0	0.0	0.0	155,624	40.4

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
494.5	0	1,904,814	1,937,171	1,904,814	0	<b>1,904,814</b>	2,246,868	30.00%	674,060	677,428	<b>674,060</b>

**Column Notes**

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





## School Finance

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June 17, 2015  
**FINAL**

Chuck Mahon, Superintendent  
USD 479 Crest  
P.O. Box 305  
Colony KS 66015-0305

### Audited Enrollment

Dear Mr. Mahon,

The legal general fund budget for USD 479, for 2014-15, is **\$1,936,786**, and the legal supplemental general fund budget is **\$440,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 479 Crest**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
201.0	204.5	195.0	204.5	0.0	2.5	207.0	0.0	151.3	84.0	7.0	0.0	0.0	82.0	37.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
2.6	0.0	0.0	86.0	27.9	0.0	0.0	0.0	0.0	0.0	267,916	69.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
502.8	0	1,936,786	2,155,964	1,936,786	0	<b>1,936,786</b>	2,253,705	30.00%	676,112	440,000	<b>440,000</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Paul Larkin, Superintendent  
USD 480 Liberal  
Box 949  
Liberal KS 67905-0949

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Larkin,

The legal general fund budget for USD 480, for 2014-15, is **\$31,635,491**, and the legal supplemental general fund budget is **\$10,305,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-3,296 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 480 Liberal**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
4,512.3	4,536.1	4,639.5	4,639.5	0.0	82.0	4,721.5	0.0	165.4	486.2	40.5	10,206.8	671.9	3,362.0	1,533.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
353.0	0.0	0.0	237.0	63.3	0.0	0.0	0.0	0.0	0.0	2,561,371	664.9

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
8,213.6	0	31,638,787	31,953,344	31,638,787	-3,296	<b>31,635,491</b>	36,455,034	30.00%	10,936,510	10,305,000	<b>10,305,000</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Ralph Blevins, Superintendent  
USD 481 Rural Vista  
Box 98  
White City KS 66872-0098

**Audited Enrollment  
Republished Budget**

Dear Mr. Blevins,

The legal general fund budget for USD 481, for 2014-15, is **\$2,561,965**, and the legal supplemental general fund budget is **\$886,885**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 481 Rural Vista**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
318.5	309.5	278.5	309.5	6.5	6.0	322.0	0.0	153.5	110.7	9.2	0.0	0.0	134.0	61.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
6.2	0.0	0.0	127.0	42.7	0.0	0.0	0.0	0.0	0.0	271,096	70.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
665.1	0	2,561,965	2,601,256	2,561,965	0	<b>2,561,965</b>	3,071,227	30.00%	921,368	886,885	<b>886,885</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Bill Morgan, Superintendent  
USD 482 Dighton  
Box 878  
Dighton KS 67839-0878

**Audited Enrollment  
Budget Reduction**

Dear Mr. Morgan,

The legal general fund budget for USD 482, for 2014-15, is **\$1,947,717**, and the legal supplemental general fund budget is **\$683,897**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-1,780 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 482 Dighton**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
237.5	242.5	230.0	242.5	0.0	2.0	244.5	0.0	154.4	115.1	9.6	0.0	0.0	75.0	34.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	37.0	19.3	0.0	0.0	0.0	0.0	0.0	170,033	44.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
506.1	0	1,949,497	2,076,998	1,949,497	-1,780	<b>1,947,717</b>	2,279,658	30.00%	683,897	714,001	<b>683,897</b>

**Column Notes**

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





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June 17, 2015  
**FINAL**

Elton Argo, Superintendent  
USD 483 Kismet-Plains  
P.O. Box 760  
Plains KS 67869-0760

**Audited Enrollment  
Republished Budget**

Dear Mr. Argo,

The legal general fund budget for USD 483, for 2014-15, is **\$6,471,745**, and the legal supplemental general fund budget is **\$1,379,609**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## USD 483 Kismet-Plains

### 2014-15 Legal Maximum General Fund Budget

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

Audited Enrollment  
Republished Budget

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
656.6	659.5	679.5	679.5	0.0	20.0	699.5	0.0	243.7	44.2	3.7	2,709.9	178.4	464.0	211.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
48.7	0.0	0.0	597.0	161.4	0.0	0.0	0.0	0.0	0.0	512,651	133.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,680.1	0	6,471,745	6,505,643	6,471,745	0	<b>6,471,745</b>	7,545,875	30.00%	2,263,763	1,379,609	<b>1,379,609</b>

#### Column Notes

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



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June 17, 2015  
**FINAL**

Jim Porter, Superintendent  
USD 484 Fredonia  
PO Box 539  
Fredonia KS 66736-0539

### Audited Enrollment

Dear Mr. Porter,

The legal general fund budget for USD 484, for 2014-15, is **\$4,848,898**, and the legal supplemental general fund budget is **\$1,719,460**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 484 Fredonia**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
676.4	648.2	642.5	655.7	0.0	8.5	664.2	0.9	239.4	115.3	9.6	0.0	0.0	293.0	133.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
18.7	0.0	0.0	199.0	64.3	0.0	0.0	0.0	0.9	0.0	493,418	128.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,258.8	0	4,848,898	4,990,651	4,848,898	0	<b>4,848,898</b>	5,731,534	30.00%	1,719,460	1,739,800	<b>1,719,460</b>

**Column Notes**

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

John P. Thissen, Superintendent  
USD 487 Herington  
19 North Broadway  
Herington KS 67449-2430

### Audited Enrollment

Dear Mr. Thissen,

The legal general fund budget for USD 487, for 2014-15, is **\$3,600,850**, and the legal supplemental general fund budget is **\$1,200,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 487 Herington**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
446.5	436.0	436.0	439.5	6.5	6.5	452.5	17.1	195.6	147.5	12.3	0.0	0.0	240.0	109.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
25.2	0.0	0.0	50.0	15.9	0.0	0.0	0.0	18.0	0.0	408,110	105.9

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
934.8	0	3,600,850	3,789,983	3,600,850	0	<b>3,600,850</b>	4,104,795	30.00%	1,231,439	1,200,000	<b>1,200,000</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Dean Katt, Superintendent  
USD 489 Hays  
323 W. 12th St.  
Hays KS 67601-3893

**Audited Enrollment  
Budget Reduction**

Dear Mr. Katt,

The legal general fund budget for USD 489, for 2014-15, is **\$16,454,096**, and the legal supplemental general fund budget is **\$5,850,530**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-5,500 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## USD 489 Hays

### 2014-15 Legal Maximum General Fund Budget

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

### Audited Enrollment Budget Reduction

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,804.4	2,761.2	2,779.1	2,781.6	0.0	20.0	2,801.6	52.5	98.2	483.2	40.3	554.7	36.5	896.0	408.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	519.0	133.7	0.0	125.5	0.0	55.1	0.0	2,209,280	573.5

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
4,273.0	0	16,459,596	16,970,371	16,459,596	-5,500	<b>16,454,096</b>	19,501,768	30.00%	5,850,530	5,959,772	<b>5,850,530</b>

#### Column Notes

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

Sue Givens, Superintendent  
USD 490 El Dorado  
124 West Central Avenue  
El Dorado KS 67042-2138

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mrs. Givens,

The legal general fund budget for USD 490, for 2014-15, is **\$11,895,377**, and the legal supplemental general fund budget is **\$4,103,590**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-2,295 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 490 El Dorado**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,900.1	1,849.6	1,851.0	1,866.9	0.0	15.0	1,881.9	16.0	65.9	269.0	22.4	8.9	0.6	897.0	409.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
79.7	381.0	95.3	624.0	120.4	0.0	0.0	0.0	16.8	0.0	1,527,995	396.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
3,088.7	0	11,897,672	11,949,289	11,897,672	-2,295	<b>11,895,377</b>	13,895,050	30.00%	4,168,515	4,103,590	<b>4,103,590</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Steve Splichal, Superintendent  
USD 491 Eudora  
Box 500  
Eudora KS 66025-0500

### Audited Enrollment

Dear Mr. Splichal,

The legal general fund budget for USD 491, for 2014-15, is **\$9,063,756**, and the legal supplemental general fund budget is **\$3,093,344**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 491 Eudora**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,522.8	1,571.7	1,589.7	1,589.7	0.0	0.0	1,589.7	0.0	73.1	610.9	50.9	15.8	1.0	452.0	206.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	160.0	34.4	0.0	0.0	0.0	0.0	0.0	1,532,299	397.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,353.0	0	9,063,756	9,390,791	9,063,756	0	<b>9,063,756</b>	10,311,147	30.00%	3,093,344	3,194,635	<b>3,093,344</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Justin Lockwood, Superintendent  
USD 492 Flinthills  
Box 188  
Rosalia KS 67132-0188

### Audited Enrollment

Dear Mr. Lockwood,

The legal general fund budget for USD 492, for 2014-15, is **\$2,304,266**, and the legal supplemental general fund budget is **\$759,020**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 492 Flint Hills**

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

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
255.3	264.9	254.3	264.9	0.0	0.0	264.9	21.7	152.9	124.9	10.4	10.8	0.7	31.0	14.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	140.0	48.7	0.0	0.0	0.0	22.8	0.0	322,332	83.7

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
598.2	0	2,304,266	2,531,534	2,304,266	0	<b>2,304,266</b>	2,530,065	30.00%	759,020	850,661	<b>759,020</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

David Carriger, Superintendent  
USD 493 Columbus  
802 South High School Avenue  
Columbus KS 66725

**Audited Enrollment  
Budget Reduction**

Dear Mr. Carriger,

The legal general fund budget for USD 493, for 2014-15, is **\$7,213,801**, and the legal supplemental general fund budget is **\$2,496,158**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-995 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## **USD 493 Columbus**

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

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

<b>Audited Enrollment Budget Reduction</b>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
994.5	972.5	960.4	975.8	0.0	14.0	989.8	0.0	247.3	302.5	25.2	0.5	0.0	480.0	218.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
45.4	0.0	0.0	333.0	93.3	0.0	0.0	0.0	0.0	0.0	975,046	253.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,873.0	0	7,214,796	7,312,252	7,214,796	-995	<b>7,213,801</b>	8,320,526	30.00%	2,496,158	2,504,704	<b>2,496,158</b>

#### **Column Notes**

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





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June 17, 2015  
**FINAL**

Kenneth Bridges, Superintendent  
USD 494 Syracuse  
PO Box 1187  
Syracuse KS 67878-1187

### Audited Enrollment

Dear Mr. Bridges,

The legal general fund budget for USD 494, for 2014-15, is **\$4,075,031**, and the legal supplemental general fund budget is **\$1,423,018**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 494 Syracuse**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
452.0	470.0	490.5	490.5	0.0	10.0	500.5	0.0	208.2	145.0	12.1	1,012.3	66.6	283.0	129.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
29.7	0.0	0.0	92.5	44.0	0.0	0.0	0.0	0.0	0.0	261,129	67.8

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,057.9	0	4,075,031	4,119,714	4,075,031	0	<b>4,075,031</b>	4,743,393	30.00%	1,423,018	1,432,986	<b>1,423,018</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Jon Flint, Superintendent  
USD 495 Ft Larned  
120 East 6th  
Larned KS 67550

### Audited Enrollment

Dear Mr. Flint,

The legal general fund budget for USD 495, for 2014-15, is **\$6,755,638**, and the legal supplemental general fund budget is **\$2,307,743**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 495 Ft Larned**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
881.8	906.9	864.8	906.9	0.0	15.0	921.9	0.0	251.6	316.9	26.4	21.5	1.4	393.0	179.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
20.9	0.0	0.0	195.0	67.0	0.0	0.0	0.0	0.0	0.0	1,099,362	285.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,753.8	0	6,755,638	7,479,043	6,755,638	0	<b>6,755,638</b>	7,692,478	30.00%	2,307,743	2,533,502	<b>2,307,743</b>

**Column Notes**

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June 17, 2015  
**FINAL**

Daniel Binder, Superintendent  
USD 496 Pawnee Heights  
P.O. Box 98  
Rozel KS 67574

### Audited Enrollment

Dear Mr. Binder,

The legal general fund budget for USD 496, for 2014-15, is **\$1,416,054**, and the legal supplemental general fund budget is **\$442,999**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 496 Pawnee Heights**

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

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
116.5	112.5	112.5	113.8	0.0	0.0	113.8	51.6	111.3	0.0	0.0	0.5	0.0	36.0	16.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	50.0	20.4	0.0	0.0	0.0	54.2	0.0	119,478	31.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
347.1	79,025	1,416,054	1,630,739	1,416,054	0	<b>1,416,054</b>	1,342,420	33.00%	442,999	497,908	<b>442,999</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Rick Doll, Superintendent  
USD 497 Lawrence  
110 McDonald Drive  
Lawrence KS 66044-1063

**Audited Enrollment  
Budget Reduction**

Dear Dr. Doll,

The legal general fund budget for USD 497, for 2014-15, is **\$67,046,143**, and the legal supplemental general fund budget is **\$23,297,182**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-2,925 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## **USD 497 Lawrence**

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

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
9,812.6	9,971.1	10,088.0	10,088.0	0.0	35.0	10,123.0	1,181.0	354.7	2,160.3	180.0	2,331.5	153.5	3,404.0	1,552.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	2,413.0	368.2	0.0	0.0	335.0	1,242.0	1.0	11,928,486	3,096.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
17,406.3	0	67,049,068	70,177,277	67,049,068	-2,925	<b>67,046,143</b>	70,597,520	33.00%	23,297,182	23,884,179	<b>23,297,182</b>

#### **Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

John Bergkamp, Superintendent  
USD 498 Valley Heights  
Box 89  
Waterville KS 66548

**Audited Enrollment  
Republished Budget**

Dear Mr. Bergkamp,

The legal general fund budget for USD 498, for 2014-15, is **\$3,289,608**, and the legal supplemental general fund budget is **\$1,158,955**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

## USD 498 Valley Heights

### 2014-15 Legal Maximum General Fund Budget

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

#### Audited Enrollment Republished Budget

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
371.5	390.9	403.5	403.5	0.0	3.5	407.0	0.0	182.3	98.1	8.2	0.0	0.0	182.0	83.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
12.4	0.0	0.0	245.0	64.9	0.0	0.0	0.0	0.0	0.0	370,427	96.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
854.0	0	3,289,608	3,329,284	3,289,608	0	<b>3,289,608</b>	3,911,676	30.00%	1,173,503	1,158,955	<b>1,158,955</b>

#### Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

Brian Smith, Superintendent  
USD 499 Galena  
702 East 7th Street  
Galena KS 66739

### Audited Enrollment

Dear Mr. Smith,

The legal general fund budget for USD 499, for 2014-15, is **\$6,094,249**, and the legal supplemental general fund budget is **\$2,092,419**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 499 Galena**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
774.9	800.2	785.2	800.2	0.0	9.5	809.7	1.7	251.8	188.7	15.7	0.5	0.0	513.0	233.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
53.9	84.5	21.1	19.0	4.9	0.0	0.0	0.0	1.8	0.0	729,141	189.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,582.1	0	6,094,249	6,251,411	6,094,249	0	<b>6,094,249</b>	6,974,731	30.00%	2,092,419	2,142,994	<b>2,092,419</b>

**Column Notes**

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

Cynthia Lane, Superintendent  
USD 500 Kansas City  
2010 N. 59th Street  
Kansas City KS 66104

**Audited Enrollment  
Republished Budget**

Dear Dr. Lane,

The legal general fund budget for USD 500, for 2014-15, is **\$145,140,278**, and the legal supplemental general fund budget is **\$49,940,047**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 500 Kansas City**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
18,984.2	19,713.2	20,238.7	20,238.7	0.0	284.5	20,523.2	0.0	719.1	4,362.4	363.5	24,726.8	1,627.8	17,672.0	8,058.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
1,855.6	0.0	0.0	3,069.5	449.4	0.0	0.0	0.0	0.0	0.0	15,724,582	4,082.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
37,679.2	0	145,140,278	145,140,278	145,140,278	0	<b>145,140,278</b>	166,575,112	30.00%	49,972,534	49,940,047	<b>49,940,047</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Julie Ford, Superintendent  
USD 501 Topeka Public Schools  
624 SW 24th  
TOPEKA KS 66611-1294

**Audited Enrollment  
Budget Reduction**

Dear Dr. Ford,

The legal general fund budget for USD 501, for 2014-15, is **\$93,788,321**, and the legal supplemental general fund budget is **\$30,560,560**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-585 as noted in column 20(c) on the reverse side.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 501 Topeka Public Schools**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
12,824.5	12,857.2	12,973.3	12,973.3	0.0	100.0	13,073.3	221.2	458.1	1,825.4	152.1	2,730.3	179.7	9,398.0	4,285.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
986.8	0.0	0.0	1,526.0	223.4	0.0	0.0	0.0	232.3	0.0	14,741,640	3,827.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
23,418.2	3,582,000	93,788,906	96,411,348	93,788,906	-585	<b>93,788,321</b>	101,868,532	30.00%	30,560,560	31,321,715	<b>30,560,560</b>

**Column Notes**

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





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June 17, 2015  
**FINAL**

Virgil Ritchie, Superintendent  
USD 502 Lewis  
P O Box 97  
Lewis KS 67552-0097

### Audited Enrollment

Dear Mr. Ritchie,

The legal general fund budget for USD 502, for 2014-15, is **\$1,096,279**, and the legal supplemental general fund budget is **\$360,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 502 Lewis**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
102.5	99.0	104.0	104.0	0.0	0.5	104.5	0.0	104.8	1.7	0.1	19.8	1.3	45.0	20.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
2.6	0.0	0.0	50.0	19.5	0.0	0.0	0.0	0.0	0.0	120,385	31.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
284.6	0	1,096,279	1,135,184	1,096,279	0	<b>1,096,279</b>	1,260,744	30.00%	378,223	360,000	<b>360,000</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

Shelly Martin, Superintendent  
USD 503 Parsons  
Box 1056  
Parsons KS 67357-1056

### Audited Enrollment

Dear Dr. Martin,

The legal general fund budget for USD 503, for 2014-15, is **\$8,391,197**, and the legal supplemental general fund budget is **\$2,939,784**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 503 Parsons**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,182.8	1,229.4	1,212.2	1,229.4	0.0	12.0	1,241.4	0.8	204.0	320.4	26.7	0.5	0.0	753.0	343.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
79.1	0.0	0.0	8.0	3.3	0.0	0.0	0.0	0.8	0.0	1,077,486	279.7

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
2,178.4	0	8,391,197	8,598,434	8,391,197	0	<b>8,391,197</b>	9,799,279	30.00%	2,939,784	2,977,769	<b>2,939,784</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
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June 17, 2015  
**FINAL**

Terry Karlin, Superintendent  
USD 504 Oswego  
P.O. Box 129  
Oswego KS 67356-0129

**Audited Enrollment  
Republished Budget**

Dear Mr. Karlin,

The legal general fund budget for USD 504, for 2014-15, is **\$3,566,952**, and the legal supplemental general fund budget is **\$1,216,828**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 504 Oswego**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b></p>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
441.0	458.7	462.0	462.0	0.0	5.5	467.5	0.0	199.8	45.2	3.8	0.0	0.0	247.0	112.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
25.9	0.0	0.0	21.0	6.9	0.0	0.0	0.0	0.0	0.0	421,663	109.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
926.0	0	3,566,952	3,595,072	3,566,952	0	<b>3,566,952</b>	4,087,972	30.00%	1,226,392	1,216,828	<b>1,216,828</b>

**Column Notes**

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



## School Finance

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June 17, 2015  
**FINAL**

Susan Beeson, Superintendent  
USD 505 Chetopa-St. Paul  
430 Elm Street  
Chetopa KS 67336-8852

### Audited Enrollment

Dear Mrs. Beeson,

The legal general fund budget for USD 505, for 2014-15, is **\$3,521,498**, and the legal supplemental general fund budget is **\$1,225,972**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 505 Chetopa-St. Paul**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
452.5	444.5	436.0	444.5	0.0	6.0	450.5	11.0	195.1	159.2	13.3	0.0	0.0	216.0	98.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
19.5	0.0	0.0	37.0	13.5	0.0	0.0	0.0	11.6	0.0	432,129	112.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
914.2	0	3,521,498	3,659,400	3,521,498	0	<b>3,521,498</b>	4,086,573	30.00%	1,225,972	1,259,647	<b>1,225,972</b>

**Column Notes**

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





## School Finance

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June 17, 2015  
**FINAL**

John Wyrick, Superintendent  
USD 506 Labette County  
Box 189  
Altamont KS 67330-0189

**Audited Enrollment  
Republished Budget**

Dear Dr. Wyrick,

The legal general fund budget for USD 506, for 2014-15, is **\$9,861,120**, and the legal supplemental general fund budget is **\$3,343,669**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 506 Labette County**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,522.3	1,460.3	1,479.8	1,487.5	0.0	12.0	1,499.5	0.0	114.9	820.2	68.4	0.0	0.0	636.0	290.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
32.9	0.0	0.0	674.0	174.0	0.0	0.0	0.0	0.0	0.0	1,464,976	380.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,560.0	0	9,861,120	9,938,930	9,861,120	0	<b>9,861,120</b>	11,251,829	30.00%	3,375,549	3,343,669	<b>3,343,669</b>

**Column Notes**

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

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June 17, 2015  
**FINAL**

Ardith Dunn, Superintendent  
USD 507 Satanta  
Box 279  
Satanta KS 67870-0279

### Audited Enrollment

Dear Mrs. Dunn,

The legal general fund budget for USD 507, for 2014-15, is **\$2,576,988**, and the legal supplemental general fund budget is **\$912,132**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 507 Satanta**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
272.0	275.0	287.5	287.5	0.0	6.0	293.5	0.0	147.2	108.3	9.0	774.8	51.0	186.0	84.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
19.5	0.0	0.0	56.0	21.8	0.0	0.0	0.0	0.0	0.0	162,447	42.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
669.0	0	2,576,988	2,635,153	2,576,988	0	<b>2,576,988</b>	3,040,440	30.00%	912,132	922,908	<b>912,132</b>

**Column Notes**

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



## School Finance

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

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

June 17, 2015  
**FINAL**

David Pendergraft, Superintendent  
USD 508 Baxter Springs  
1108 Military Ave  
Baxter Springs KS 66713

### Audited Enrollment

Dear Mr. Pendergraft,

The legal general fund budget for USD 508, for 2014-15, is **\$7,252,160**, and the legal supplemental general fund budget is **\$2,270,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 508 Baxter Springs**

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

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
957.5	944.5	943.0	948.3	0.0	12.0	960.3	28.5	249.5	292.5	24.4	8.2	0.5	515.0	234.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
54.1	285.0	71.3	113.5	22.5	0.0	0.0	0.0	29.9	0.0	906,778	235.4

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,882.7	0	7,252,160	7,279,124	7,252,160	0	<b>7,252,160</b>	8,168,904	30.00%	2,450,671	2,270,000	<b>2,270,000</b>

**Column Notes**

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



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June 17, 2015  
**FINAL**

John Showman, Superintendent  
USD 509 South Haven  
P.O. Box 229  
South Haven KS 67140-0229

**Audited Enrollment  
Republished Budget**

Dear Mr. Showman,

The legal general fund budget for USD 509, for 2014-15, is **\$1,756,512**, and the legal supplemental general fund budget is **\$659,994**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 509 South Haven**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
188.0	171.5	177.5	179.0	0.0	2.0	181.0	0.0	144.7	74.2	6.2	0.0	0.0	68.0	31.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
1.2	0.0	0.0	90.0	27.9	0.0	0.0	0.0	0.0	0.0	246,641	64.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
456.0	0	1,756,512	1,825,802	1,756,512	0	<b>1,756,512</b>	2,074,966	33.00%	684,739	659,994	<b>659,994</b>

**Column Notes**

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





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June 17, 2015  
**FINAL**

Don Wells, Superintendent  
USD 511 Attica  
P.O.Box 415  
Attica KS 67009-0415

### Audited Enrollment

Dear Mr. Wells,

The legal general fund budget for USD 511, for 2014-15, is **\$1,409,957**, and the legal supplemental general fund budget is **\$481,387**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**USD 511 Attica**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

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

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
155.5	157.5	155.1	157.5	0.0	0.0	157.5	0.0	135.8	0.0	0.0	0.0	0.0	36.0	16.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	14.5	6.5	0.0	0.0	0.0	0.0	0.0	184,885	48.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
364.2	7,059	1,409,957	1,455,026	1,409,957	0	<b>1,409,957</b>	1,604,623	30.00%	481,387	496,428	<b>481,387</b>

**Column Notes**

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015  
**FINAL**

Jim Hinson, Superintendent  
USD 512 Shawnee Mission Pub Sch  
7235 Antioch Rd  
Shawnee Mission KS 66204-1798

### Audited Enrollment

Dear Dr. Hinson,

The legal general fund budget for USD 512, for 2014-15, is **\$150,529,612**, and the legal supplemental general fund budget is **\$59,788,008**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 17, 2015 FINAL

**Audited Enrollment**

**USD 512 Shawnee Mission Pub Sch**  
**2014-15 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,852 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
26,185.9	26,100.0	26,229.1	26,229.1	0.0	51.0	26,280.1	0.0	920.9	4,213.9	351.2	6,460.6	425.3	7,940.0	3,620.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	5,324.0	779.4	0.0	827.4	1,332.4	0.0	1.0	17,488,188	4,540.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
39,078.3	0	150,529,612	154,483,690	150,529,612	0	<b>150,529,612</b>	181,175,783	33.00%	59,788,008	60,794,083	<b>59,788,008</b>

**Column Notes**

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