

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Suppes,

The legal general fund budget for USD 400, for 2015-16, is \$8,327,623, and the legal supplemental general fund budget is \$2,331,628. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc: President of Board

A AIL

June 21, 2016

#### FINAL

**Audited Enrollment** 

## **USD 400 Smoky Valley**

# 2015-16 Legal Maximum General Fund Budget

								,	
Col 11	2015-16 Special Ed State Aid	1,027,321							
Col 10	Block Grant 2015-16 LOB State Aid	986,531	Col 19	Local Effort 2015-16 Interest on	0				
<u>Col</u> 9	Block Grant 2015-16 General State Aid	5,840,106	Col 18 (a)	2015-16 Local Effort Misc Revenue	0				
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16 Authorized Transfere		Col 27	2015-16 Legal LOB Budget	2,331,628	
Col 7	6/30/2015 Unencumbered 7 Cash Balance	0	Col 17	t Local Effort 2015-16		Col 26	2015-16 Adopted LOB Budget	2,331,628	
Col 6(a)	2015-16 Gen State Aid ( OverProration Un \$25 G	0	Col 16	t Local Effort 2015-16 n Federal Impact Aid	0	Col 25	2015-16 Computed LOB Budget LO	2,331,628	
) 9   00	2 Over Gen Proration Ove FTE	850.3	Col 15	Local Effort 2015-16 Mineral Production Tax	44	Col 24	l6 Sent Sed	33.00% 2,	
Col 5	0.1		Col 14 (a)	2015-16 Extraordinary Needs State Aid	0		<b>a</b> )		
						Col 23	2014-15 LOB Base General Fund	7,065,539	
Col 3 Col 4	2015-16 2015-16 New Special Facilities Levies State Aid State Aid	0 0	Col 14	2015-16 State Aid Flow- Thru General Fund	8,327,579	Col 22	2015-16 Legal General Fund	8,327,623	
<u>Col 2</u> <u>Cc</u>	2015-16 N Virtual Faci State Aid Stat	735,012	Col 13	Block Grant 2015-16 Capital Outlay State Aid	63,201	<u>Col 21</u>	2015-16 Adopted General Fund	9,445,438	
<u>Col 1</u>	2014-15 Adjusted 2 General State Aid Si	5,105,094 7	Col 12	Block Grant 2015-16 KPERS State	410,420	<u>Col 20</u>	2015-16 Computed General Fund (incl COL) Ge	8,327,623	

### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.

2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13). 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Helm,

The legal general fund budget for USD 401, for 2015-16, is \$1,770,593, and the legal supplemental general fund budget is \$579,066. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4T 4

District Clerk cc:

#### FINAL

## Audited Enrollment

## 2015-16 Legal Maximum General Fund Budget **USD 401 Chase-Raymond**

1,770,593	2015-16 Computed General Fund (incl COL)	Col 20	105,279	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,458,507	2014-15 Adjusted General State Aid	<u>Col 1</u>
1,832,855	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
1,770,593	2015-16 Legal General Fund	Col 22	1,76		5	0	2015-16 New Facilities State Aid	Col 3
		IN	1,766,772	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
1,930,220	2014-15 LOB Base General I	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	3,8			164.5	Over Proration FTE	Col 6
579,066	2015-16 Computed LOB Budget	<u>Col 25</u>	3,821	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
579,066	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 n Unencumbered Cash Balance	Col 7
579,066	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 -16 Authorized -ition Transfers	7 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	<u>Col 18 (a)</u>	1,458,507	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						202,986	2015-16 Special Ed State Aid	Col 11

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

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



June 21, 2016

**FINAL** 

John Black, Superintendent USD 402 Augusta 2345 Greyhound Drive Augusta KS 67010

**Audited Enrollment** 

Dear Dr. Black,

The legal general fund budget for USD 402, for 2015-16, is \$16,042,723, and the legal supplemental general fund budget is \$4,265,279. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4T G

District Clerk cc:

## USD 402 Augusta

# 2015-16 Legal Maximum General Fund Budget

16,042,723	2015-16 Computed General Fund (incl COL)	Col 20	903,675	2015-16 KPERS State Aid	Block Grant	<u>Col 12</u>	10,422,164	General State Aid	2014-15	<u>Col 1</u>
16,959,176	2015-16 Adopted General Fund	<u>Col 21</u>	191,825	2015-16 Capital Outlay State Aid	Block Grant	<u>Col 13</u>	28,886		2015-16	Col 2
16,042,723	2015-16 Legal Genera Fund	Col 22	16,040,787			Ω	0	E S	2015-16	Col 3
		•	0,787	State Aid Flow- Thru General Fund	2015-16	Col 14	0	Levies State Aid	2015-16 Special	Col 4
14,217,597	2014-15 LOB Base General L	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid		Col 14 (a)	0	Aid Difference	Federal	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	ហ្ម		Local 201	_	2,173.7	Proration FTE	) }	Col 6
4,265,279	2015-16 Computed LOB Budget	<u>Col 25</u>	568	Mineral 20 Production Fe Tax Imp	Local Effort 2015-16 Loc	Col 15 C	0	OverProration \$25	2015-16	Col 6(a)
4,26		2	0	2015-16 Federal Impact Aid	Local Effort	Col 16	_			ıΩ
4,265,279	2015-16 Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Pupil Tuition		Col 17	68	Unencumbered Cash Balance	) n	Col 7
4,265,279	2015-16 Legal LOB Budget	<u>Col 27</u>	0		Local Effort	<u>Col 18</u>	0	Total Budget Reduction	0	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue		Col 18 (a)	10,450,982	General State	Block Grant	<u>Col 9</u>
			1,300	2015-16 Interest on Idle Funds	Local Effort	Col 19	2,828,686	LOB State	Block Grant	<u>Col 10</u>
							1,665,619	Special Ed State Aid	) ;	<u>Col 11</u>

- 14 20 22 23 25 27 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Piper,

The legal general fund budget for USD 403, for 2015-16, is \$2,227,756, and the legal supplemental general fund budget is \$685,444. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

4 I G

## **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget USD 403 Otis-Bison

2,227,756	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	135,452	Block Grant 2015-16 KPERS State Aid	Col 12	1,762,054	2014-15 Adjusted General State Aid	Col 1
2,410,760	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	27,832	2015-16 Virtual State Aid	Col 2
2,227,756	2015-16 Legal Genera Fund	<u>Col 22</u>	2,2		-	0	2015-16 New Facilities State Aid	Col 3
	_	22	2,226,318	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,355,477	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30,00%	2015-16 LOB Percent Authorized	Col 24	<u> </u>	_		222.9	Over Proration FTE	<u>Col 6</u>
706,643	2015-16 Computed LOB Budget	<u>Col 25</u>	1,438	Local Effort 2015-16 Local Mineral 20 Production Fe Tax Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
685,	2015-16 DB Adopted LOB Budget	<u>6</u>	0	Local Effort 2015-16 Federal Impact Aid	Col 16	0		Col 7
,444		26	0	Local Effort 2015-16 Pupil Tuition	Col 17	Ü	6/30/2015 Unencumbered Cash Balance	17
685,444	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized	Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,789,886	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						300,980	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

FINAL

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

**Audited Enrollment** 

Dear Mr. Berry,

The legal general fund budget for USD 404, for 2015-16, is \$6,944,197, and the legal supplemental general fund budget is \$1,863,621. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4I 6

CC: District Clerk

**Audited Enrollment** 

## **USD 404 Riverton**

# 2015-16 Legal Maximum General Fund Budget

6,944,197	2015-16 Computed General Fund (incl COL)	Col 20	409,439	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,731,425	2014-15 Adjusted General State Aid	Col 1
7,336,038	2015-16 Adopted General Fund	<u>Col 21</u>	57,711	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	27,931	2015-16 Virtual State Aid	Col 2
6,944,197	2015-16 Legal General Fund	Col 22	6,92		įΩ	0	2015-16 New Facilities State Aid	<u>Col 3</u>
		p.•	6,924,529	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
6,212,071	2014-15 LOB Base General L	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				730.9	Over Proration FTE	Col 6
1,863,621	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,863,621	2015-16 )B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
1,863,621	2015-16 Legal LOB Budget	<u>Col 27</u>	19,405	Local Effort ffort 2015-16 -16 Authorized itton Transfers	Z Col 18	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,759,356	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			263	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,026,501	Block Grant 2015-16 LOB State Aid	Col 10
						671,522	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Day,

The legal general fund budget for USD 405, for 2015-16, is \$7,920,059, and the legal supplemental general fund budget is \$2,053,522. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4± 4

cc:

District Clerk President of Board

## **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget USD 405 Lyons

7,920,059	2015-16 Computed General Fund (incl COL)	Col 20	656,029	Block Grant 2015-16 KPERS State Ald	<u>Col 12</u>	5,129,052	2014-15 Adjusted General State Aid	Col 1
8,602,441	2015-16 Adopted General Fund	Col 21	39,672	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
7,920,059	2015-16 Legal Genera Fund	<u>Col 22</u>	7,911,227		Ω	166,792	2015-16 New Facilities State Aid	Col 3
	_		1,227	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
6,845,074	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	· C			774.8	Over Proration FTE	Col 6
2,053,522	2015-16 Computed LOB Budget	Col 25	90	Local Effort 2015-16 Loc Mineral 20 Production Form		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,053,	2015-16 DB Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 L Federal Impact Aid Pu	Col 16	0	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
,522		26	0	Local Effort 2015-16 Pupil Tuition	Col 17		2015 obered	7
2,053,522	2015-16 Legal LOB Budget	<u>Col 27</u>	8,742	Local Effort t 2015-16 Authorized n Transfers	Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,295,844	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,039,500	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
		7,77,18				880,182	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

Angela Lawrence, Superintendent USD 407 Russell County 802 N Main Russell KS 67665

**Audited Enrollment** 

Dear Mr. Lawrence,

The legal general fund budget for USD 407, for 2015-16, is **\$5,905,894**, and the legal supplemental general fund budget is **\$2,111,500**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

CA ATA

Craig Neuenswander, Director School Finance

cc:

District Clerk
President of Board

June 21, 2016

#### FINAL

**Audited Enrollment** 

## **USD 407 Russell County**

# 2015-16 Legal Maximum General Fund Budget

								<b>!</b>	
Col 11	2015-16 Special Ed State Aid	730,435							
Col 10	Block Grant 2015-16 LOB State Aid	16,955	Col 19	Local Effort 2015-16 Interest on	0				
Col 9	Block Grant 2015-16 General State Aid	4,680,087	Col 18 (a)	2015-16 Local Effort Misc Revenue	0	A COLUMN TO A COLU			
S 100	2015-16 Total Budget Reduction	0	Col 18	Local Effort t 2015-16 Authorized		Col 27	2015-16 Legal LOB Budget	2,111,500	
Col 7	6/30/2015 Unencumbered Cash Balance	4,684	Col 17	t Local Effort 2015-16 d Punil Tuifion		Col 26	2015-16 Adopted l	2,111,500	
Col 6(a)	2015-16 Gen State Aid OverProration Un \$25	0	Col 16	t Local Effort 2015-16 n Federal Impact Aid	0	Col 25	2015-16 Computed LOB Budget LO	2,111,500	
<u>Col 6</u>	2 Over Gen Proration Ove FTE	792.5	Col 15	Local Effort 2015-16 Mineral Production Tax	П	Col 24	2015-16 LOB Percent Corr Authorized	33.00% 2,	
Col 5	0)	0	Col 14 (a)	2015-16 Extraordinary Needs State Aid	0	Col 23 Cc	2014-15 LOB Base 20: General LOB Fund Autt	6,398,486 33	
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Thru General Fund			_		
<u>Col 3</u>	2015-16 New Facilities State Aid	0				Col 22	2015-16 Legal Genera Fund	5,905,894	
Col 2	2015-16 Virtual State Aid	0	Col 13	Block Grant 2015-16 Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	6,255,228	
Col 1	2014-15 Adjusted General State Aid	4,684,771	Col 12	Block Grant 2015-16 KPERS State Aid	455,941	<u>Col 20</u>	2015-16 Computed General Fund (incl COL)	5,905,894	

#### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Leiker,

The legal general fund budget for USD 408, for 2015-16, is \$4,759,403, and the legal supplemental general fund budget is \$1,349,977. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

4I G

## **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget **USD 408 Marion-Florence**

4,759,403	2015-16 Computed General Fund (incl COL)	Col 20	269,594	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,217,746	2014-15 Adjusted General State Aid	<u>Col 1</u>
5,011,242	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	20,000	2015-16 Virtual State Aid	Col 2
4,759,403	2015-16 Legal General Fund	<u>Col 22</u>	4,7!		-	0	2015-16 New Facilities State Aid	Col 3
		ii)	4,759,037	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,499,923	2014-15 LOB Base General L	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24			-	498.0	Over Proration FTE	Col 6
1,349,977	2015-16 Computed LOB Budget	<u>Col 25</u>	366		Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,349,977	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Federal 2011 Impact Aid Pupil	<u>Col 16                                   </u>	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,349,977	2015-16 Legal LOB Budget	<u>Col 27</u>		Local Effort 2015-16 Pupil Tuition	17			ĺΩ
,977	76t -16	27	0	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,237,746	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	587,829	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						663,868	2015-16 Special Ed State Aid	Col 11

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Myers,

The legal general fund budget for USD 409, for 2015-16, is \$13,567,845, and the legal supplemental general fund budget is \$3,578,462. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I G

District Clerk cc:

## **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget **USD 409 Atchison Public Schools**

13,567,845	2015-16 Computed General Fund (incl COL)	Col 20	957,433	Block Grant 2015-16 KPERS State Aid	Col 12	8,582,214	2014-15 Adjusted General State Aid	<u>Col 1</u>
14,199,851	2015-16 Adopted General Fund	<u>Col 21</u>	82,759	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
13,567,845	2015-16 Legal General Fund	Col 22	13,567,845		Ω	97,456	2015-16 New Facilities State Aid	Col 3
	_		7,845	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
11,928,208	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				1,625.3	Over Proration FTE	Col 6
3,578,462	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
3,578,462	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015  Unencumbered Cash Balance	<u>Col 7</u>
3,578,462	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort ffort 2015-16 16 Authorized ition Transfers	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	8,679,670	Block Grant 2015-16 General State Aid	<u>Col 9</u>
***************************************			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,959,154	Block Grant 2015-16 LOB State Aid	Col 10
						1,888,829	2015-16 Special Ed State Aid	<u>Col 11</u>

- 14 14 20 22 23 25 27 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).

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



June 21, 2016

**FINAL** 

Steve Noble, Superintendent USD 410 Durham-Hillsboro-Lehigh 416 S. Date Street Hillsboro KS 67063-1698

**Audited Enrollment** 

Dear Dr. Noble,

The legal general fund budget for USD 410, for 2015-16, is **\$5,260,502**, and the legal supplemental general fund budget is **\$1,564,426**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk President of Board

A AI G

June 21, 2016

#### FINAL

**Audited Enrollment** 

## 2015-16 Legal Maximum General Fund Budget **USD 410 Durham-Hillsboro-Lehigh**

Col 11	2015-16 Special Ed State Aid	746,318							
Col 10	Block Grant 2015-16 LOB State Aid	649,819	Col 19	Local Effort 2015-16	Interest on Idle Funds	8,000			
6 100	Block Grant 2015-16 General State Aid	3,538,411	Col 18 (a)	2015-16	Local Effort Misc Revenue	0			
Col 8	2015-16 Total Budget Reduction		Col 18	Local Effort 2015-16	₹.	0	Col 27	2015-16 Legal LOB Budget	1,564,426
Col 7	6/30/2015 Unencumbered T Cash Balance	0	Col 17	t Local Effort	2015-16 Pupil Tuition	0	Col 26	2015-16 Adopted L OB Budget	1,564,426 1
<u>Col 6(a)</u>	2015-16 Gen State Aid 6 OverProration Un \$25	0	Col 16	t Local Effort 2015-16	ij	0	Col 25	2015-16 Computed LOB Budget LC	1,621,498
Col 6	2 Over Gen Proration Ove FTE	535.8	Col 15	Local Effort 2015-16 Mineral	Production 1 Tax	0	Col 24	2015-16 LOB Percent Com Authorized	33.00% 1,
Col 5	a.l	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23 C	2014-15 LOB Base 20 General LOB Fund Auf	4,913,629 3
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General Fund	5,252,502	Col 22 G		5,260,502 4,9
Col 3	2015-16 New Facilities State Aid	0				72	3	2015-16 Legal General Fund	5,260
<u>Col 2</u>	2015-16 Virtual State Aid	12,085	Col 13	Block Grant 2015-16	Capital Outlay State Aid	28,306	<u>Col 21</u>	2015-16 Adopted General Fund	5,508,538
<u>Col 1</u>	2014-15 Adjusted General State Aid	3,526,326	Col 12	Block Grant 2015-16	KPERS State Aid	289,648	<u>Col 20</u>	2015-16 Computed General Fund (incl COL)	5,260,502

### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.

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



June 21, 2016

**FINAL** 

John Fast, Superintendent USD 411 Goessel Box 68 Goessel KS 67053-0068

**Audited Enrollment** 

Dear Mr. Fast,

The legal general fund budget for USD 411, for 2015-16, is **\$2,924,672**, and the legal supplemental general fund budget is **\$815,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

<u>A 4E G</u>

Craig Neuenswander, Director School Finance

cc:

District Clerk President of Board

June 21, 2016

FINAL

**Audited Enrollment** 

**USD 411 Goessel** 

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	381,423							
Col 10	Block Grant 2015-16 LOB State Aid	448,537	Col 19	Local Effort 2015-16 Interest on	1,771			:	
Col 9	Block Grant 2015-16 General State Aid	1,936,486	Col 18 (a)	2015-16 Local Effort	0				
<u>Col 8</u>	2015-16 Total Budget Reduction	o	Col 18	Local Effort 2015-16 Authorized		Col 27	2015-16 -egal LOB Budget	815,000	
Col 7	6/30/2015 Unencumbered Cash Balance	0	Col 17	Local Effort 2015-16		<u>Col 26</u>	2015-16 Adopted L OB Budget	815,000	
<u>Col 6(a)</u>	2015-16 Gen State Aid 6 OverProration Une	0	<u>Col 16</u>	_	0	Col 25	2015-16 Computed LOB / Budget LO	863,699	
<u>Col 6</u>	2C Over Gen Proration Over FTE	276.1	Col 15	Local Effort 2015-16 Mineral Production	44	Col 24 9	2015-16 2 LOB Percent Com Authorized E	33.00% 8	
Col 5	41	0	Col 14 (a)	2015-16 Extraordinary	0				
						Col 23	2014-15 LOB Base General Fund	2,617,270	
Col 4	5-16 2015-16 w Special ities Levies Aid State Aid	0 808	Col 14	2015-16 State Aid Flow- Thru General	2,922,857	Col 22	2015-16 Legal General Fund	2,924,672	
2 Col 3	2015-16 16 New al Facilities Aid State Aid	25,808	Col 13	Block Grant 2015-16 Capital Outlay	15,987	21		2,265	
Col 2	2015-16 Virtual State Aid	0		Blo 20 Capit	ĭ ∓	Col 21	2015-16 Adopted General Fund	3,062,265	
<u>Col 1</u>	2014-15 Adjusted General State Aid	1,910,678	Col 12	Block Grant 2015-16 KPERS State	140,424	Col 20	2015-16 Computed General Fund (incl COL)	2,924,672	

#### Column Notes

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Hoyt,

The legal general fund budget for USD 412, for 2015-16, is **\$2,750,738**, and the legal supplemental general fund budget is **\$887,978**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

cc: District Clerk

FINAL

**Audited Enrollment** 

## 2015-16 Legal Maximum General Fund Budget **USD 412 Hoxie Community Schools**

2,750,738	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	184,039	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,185,216	2014-15 Adjusted General State Aid	Col 1
2,866,273	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,750,738	2015-16 Legal General Fund	<u>Col 22</u>	2,68		2	0	2015-16 New Facilities State Aid	Col 3
		ĮΟ	2,687,819	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,959,928	2014-15 LOB Base General L Fund	Col 23	53,754	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	9			355.3	Over Proration FTE	Col 6
887,978	2015–16 Computed LOB Budget	Col 25	9,165	Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
887,978	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
887,978	2015-16 Legal LOB Budget	Col 27	0	Local Effort :ffort 2015-16 -16 Authorized <u>iition Transfers</u>	<u>Z Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	<u>Col 18 (a)</u>	2,185,216	Block Grant 2015-16 General State Aid	<u>Col 9</u>
	1911 - 19		0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	63,679	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
					***************************************	254,885	2015-16 Special Ed State Aid	Col 11

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

June 21, 2016

**FINAL** 

Richard Proffitt, Superintendent USD 413 Chanute Public Schools 315 Chanute 35 Pkwy. Chanute KS 66720-1822

**Audited Enrollment** 

Dear Mr. Proffitt,

The legal general fund budget for USD 413, for 2015-16, is \$14,720,211, and the legal supplemental general fund budget is \$4,090,402. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4 = G

District Clerk CC:

#### FINAL

## **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget **USD 413 Chanute Public Schools**

14,720,211	2015-16 Computed General Fund (incl COL)	Col 20	822,230	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	9,781,427	2014-15 Adjusted General State Aid	<u>Col 1</u>
16,153,820	2015-16 Adopted General Fund	<u>Col 21</u>	93,571	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	29,462	2015-16 Virtual State Aid	Col 2
14,720,211	2015-16 Legal Genera Fund	Col 22	14,7			0	2015-16 New Facilities State Aid	Col 3
	_	22	14,710,484	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
13,634,672	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	7,7,7,1			1,772.2	Over Proration FTE	Col 6
4,090,402	2015-16 Computed LOB Budget	Col 25	30	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
4,090,402	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	9,697	6/30/2015 Unencumbered Cash Balance	Col 7
4,090,402	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 3-16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 ed Total Budget e Reduction	<u>Col 8</u>
			0	t 2015-16 I Local Effort Misc Revenue	Col 18 (a)	9,801,192	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,976,669	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
T THE COLUMN TO						2,016,822	2015-16 Special Ed State Aid	Col 11

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



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

www.ksde.org

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mrs. Hargrove,

The legal general fund budget for USD 415, for 2015-16, is \$7,028,918, and the legal supplemental general fund budget is \$2,143,811. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk CCI

FINAL

Audited Enrollment

## 2015-16 Legal Maximum General Fund Budget USD 415 Hiawatha

7,028,918	2015-16 Computed General Fund (incl COL)	Col 20	432,624	Block Grant 2015-16 KPERS State Ald	<u>Col 12</u>	5,278,880	2014-15 Adjusted General State Aid	<u>Col 1</u>
7,259,255	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
7,028,918	2015-16 Legal General Fund	<u>Col 22</u>	6,94		io	0	2015-16 New Facilities State Aid	Col 3
į		ĮI <b>O</b>	6,948,249	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
7,146,035	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0	Federal Impact Aid Difference	<u>Col 5</u> 2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24	, , , , , , , , , , , , , , , , , , ,			852.0	Over Proration FTE	Col 6
2,143,811	2015-16 Computed LOB Budget	Col 25	0 0	Local Effort  2015-16 Local Effo  Mineral 2015-16  Production Federal  Tax Impact A		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,143,811	2015-16 Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	583	6/30/2015 Unencumbered Cash Balance	Col 7
2,143,811	2015-16 Legal LOB Budget	Col 27	0	Local Effort ffort 2015-16 16 Authorized lition Transfers	Z Col 18	0	2015-16 d Total Budget Reduction	<u>Col 8</u>
	All Annual Annua		0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,278,297	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			80,086	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	195,413	Block Grant 2015-16 LOB State Aid	Col 10
						1,041,915	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Biermann,

The legal general fund budget for USD 416, for 2015-16, is **\$11,369,860**, and the legal supplemental general fund budget is **\$3,528,496**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

9 AT 6

cc:

District Clerk President of Board

June 21, 2016

#### FINAL

**Audited Enrollment** 

# USD 416 Louisburg 2015-16 Legal Maximum General Fund Budget

<u>Col 11</u>	2015-16 Special Ed State Aid	1,407,135									
<u>Col 10</u>	Block Grant 2015-16 LOB State Aid	1,255,432	Col 19	Local Effort	2015-16	Interest on	Idle Funds	0			
<u>Col</u> 9	Block Grant 2015-16 General State Ald	7,976,248	Col 18 (a)		2015-16	Local Effort	Misc Revenue	. 0			
S loo	2015-16 Total Budget Reduction	0	Col 18	۔	2015-16	∢ '	ı Transfers	0	Col 27	2015-16 Legal LOB Budget	3,528,496
Col 7	6/30/2015 Unencumbered T Cash Balance	0	Col 17		Local Effort		Pupil Tuition	0	Col 26	2015-16 : Adopted L LOB Budget	3,528,496
Col 6(a)	2015-16 Gen State Aid 6 OverProration Un \$25 Ca	0	Col 16	ت	2015-16		Impact Aid	0	<u>Col 25</u>	2015-16 Computed LOB Budget LO	3,528,496
<u>Sol 6</u>	2 Over Ger Proration Ove FTE	1,671.7	Col 15	Local Effort 2015-16	Mineral	Pro	d Tax	0	Col 24	2015-16 LOB Percent Cor Authorized	33.00%
Col 5	ZULS-16 Federal Impact Aid Difference	0	Col 14 (a)		2015-16	Extraordinary	Needs State Aid	0	Col 23 (	2014-15 LOB Base 21 General LOE Fund Au	10,692,411 3
<u>Col 4</u>	2015-16 Special Levies State Aid	0	Col 14	2015-16	State Aid Flow-	Thru General	Fund	11,369,860	Col 22 G	2015-16 20 Logal General G Fund	11,369,860 10,
Col 3	2015-16 New Facilities State Aid	0		1.2	ξĶ			1	8	201 Legal	11,3
Col 2	2015-16 Virtual State Aid	41,531	Col 13	Block Grant	2015-16	Capital Outlay	State Aid	88,257	Col 21	2015-16 Adopted General Fund	11,837,765
Col 1	2014-15 Adjusted General State Aid	7,934,717	Col 12	Block Grant	2015-16	KPERS State	Aid	642,788	Col 20	2015-16 Computed Seneral Fund (incl COL)	11,369,860

#### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

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



School Finance

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

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

June 21, 2016

FINAL

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

**Audited Enrollment** 

Dear Mr. Conwell,

The legal general fund budget for USD 417, for 2015-16, is \$5,909,914, and the legal supplemental general fund budget is \$1,782,072. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4± 6

cc: District Clerk

## **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget **USD 417 Morris County**

5,909,914	2015-16 Computed General Fund (incl COL)	Col 20	361,819	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,491,451	2014-15 Adjusted General State Aid	<u>Col 1</u>
6,004,179	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
5,909,914	2015-16 Legal Genera Fund	<u>Col 22</u>	5,903,454	2015-16 State Aid Flow- ry Thru General Fund	<u>Col 14</u>	0	2015-16 20 New S Facilities 1 State Aid St	Col 3
	<u>-</u>		454	-16   Flow- !neral	14	0	2015-16 Special Levies State Aid	Col 4
5,940,241	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	<b>3</b> -4			716.2	Over Proration FTE	Col 6
1,782,072	2015-16 Computed LOB Budget	Col 25	139	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp	<u>Col 15</u> <u>C</u>	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
۳	1		0	Local Effort 2015-16 Federal Impact Aid	Col 16			
1,782,072	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,782,072	2015-16 Legal LOB Budget	Col 27	0	Local Effort rt 2015-16 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			6,321	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,491,451	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	445,989	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						604,195	2015-16 Special Ed State Aid	<u>Col 11</u>

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



School Finance

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

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

June 21, 2016

**FINAL** 

Mark Crawford, Superintendent USD 418 McPherson 514 North Main Street McPherson KS 67460

**Audited Enrollment** 

Dear Mr. Crawford,

The legal general fund budget for USD 418, for 2015-16, is **\$15,935,568**, and the legal supplemental general fund budget is **\$5,028,614**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director

School Finance

cc: District Clerk

R AT G

June 21, 2016

### FINAL

**Audited Enrollment** 

## **USD 418 McPherson**

# 2015-16 Legal Maximum General Fund Budget

								***************************************	
Col 11	2015-16 Special Ed State Aid	2,693,574							
Col 10	Block Grant 2015-16 LOB State Aid	1,131,328	Col 19	Local Effort 2015-16	Interest on Idle Funds	0			
<u>Col 9</u>	Block Grant 2015-16 General State Aid	10,605,243	Col 18 (a)	2015-16	Local Effort Misc Revenue	0		The state of the s	
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16	Authorized	0	Col 27	2015-16 Legal LOB Budget	5,028,614
Col 7	6/30/2015 Unencumbered Cash Balance	0	Col 17	: Local Effort	2015-16 Pupil Tuition	0	Col 26	2015-16 Adopted L LOB Budget	5,028,614
<u>Col 6(a)</u>	2015-16 Gen State Aid 6 OverProration Une	0	Col 16	Local Effort 2015-16	Federal Impact Aid	0	Col 25	2015-16 Computed LOB / Budget LC	5,028,614 5
3			Col 15	Local Effort 2015-16 Mineral	Production Tax	0	Ol		5,0
<u>Col</u> 6	Over Proration FTE	2,296.4					Col 24	2015-16 LOB Percent Authorized	33.00%
2015		0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base General Fund	15,238,224
Col 4	2015-16 Special Levies State Aid	. 0	Col 14	2015-16 State Aid Flow-	Thru General Fund	15,935,568	2	16 ineral	
Col 3	2015-16 New Facilities State Aid	0		20 State		15,9	Col 22	2015-16 Legal Genera Fund	15,935,568
Col 2	2015-16 Virtual F State Aid S	0	Col 13	Block Grant 2015-16	Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	17,468,945
Col 1	2014-15 Adjusted General State Aid	10,605,243	Col 12	Block Grant 2015-16	KPERS State Aid	1,505,423	Col 20	2015-16 Computed General Fund (incl COL)	15,935,568

### Column Notes

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



#### School Finance

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

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Seidl,

The legal general fund budget for USD 419, for 2015-16, is \$3,494,143, and the legal supplemental general fund budget is \$1,151,022. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

CASEG

Craig Neuenswander, Director School Finance

CC:

District Clerk President of Board

June 21, 2016

FINAL

**Audited Enrollment** 

**USD 419 Canton-Galva** 

2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	424,119								
Col 10	Block Grant 2015-16 LOB State Aid	266,257	Col 19	Local Effort 2015-16	Interest on Idle Funds	1,915				
<u>Col 9</u>	Block Grant 2015-16 General State Aid	2,606,042	Col 18 (a)	2015-16	Local Effort Misc Revenue	0				
<u>Col</u> 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16	Authorized Transfers	0	Col 27	2015-16 Legal LOB Budget	1,151,022	
Col Z	6/30/2015 Unencumbered T Cash Balance	0	Col 17	ت	2015-16 J Pupil Tuition	0	Col 26	2015-16 2 Adopted Le LOB Budget	1,151,022 1	
<u>Col 6(a)</u>	2015-16 Gen State Aid OverProration Un \$25	0	Col 16	3.,	n Federal Impact Aid	0	Col 25	2015-16 Computed LOB Budget LO	1,151,022	
<u>Col 6</u>	Over Ger Proration Ove FTE	366.8	Col 15	_	/ Production id Tax	0	Col 24	2015-16 LOB Percent Cor Authorized	33.00% 1	
Col 5	Federal Impact Aid Difference	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base 2 General LO	3,487,946	
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General Fund	3,492,228	Col 22	2015-16 Legal General C Fund	3,494,143 3,	
Col 3	2015-16 New Facilities State Aid	83,974	9				징		3,48	
Col 2	2015-16 Virtual State Aid	0	Col 13	Block Grant 2015-16	Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	3,642,421	
<u>Col 1</u>	2014-15 Adjusted General State Aid	2,522,068	Col 12	Block Grant 2015-16	KPERS State Aid	195,810	Col 20	2015-16 Computed General Fund (incl COL)	3,494,143	

#### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.

2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13). 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Hutton,

The legal general fund budget for USD 420, for 2015-16, is **\$6,055,678**, and the legal supplemental general fund budget is **\$1,623,808**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

A AIG

cc:

District Clerk President of Board

#### FINAL

### **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget USD 420 Osage City

2015-16 Computed General Fund (incl COL) 6,055,678	<u>Col 20</u>	312,574	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,914,381	2014-15 Adjusted General State Aid	<u>Col 1</u>
2015-16 Adopted General Fund 6,168,566	Col 21	36,436	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	40,172	2015-16 Virtual State Aid	Col 2
2015-16 Legal General Fund 6,055,678	Col 22	6,05		ΙQ	18,490	2015-16 New Facilities State Aid	Col 3
ļ (n	, u	6,055,678	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2014-15 LOB Base General L Fund 5,412,692	Col 23	0	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0	Federal Impact Aid Difference	<u>Col 5</u>
2015-16 LOB Percent Authorized	Col 24				634.5	Over Proration FTE	Col 6
2015-16 Computed LOB Budget 1,623,808	<u>Col 25</u>	0		Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1 6 2	<u>Col 26</u>	0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015  Unencumbered Cash Balance	<u>Col 7</u>
2015-16 Legal LOB Budget 1,623,808	<u>Col 27</u>	0	Local Effort 2015-16 2015-16 Authorized	17 <u>Col 18</u>	0	2015-16 ad Total Budget e Reduction	Col 8
		0	t 2015-16 d Local Effort Misc Revenue	Col 18 (a)	3,973,043	Block Grant 2015-16 General State Aid	<u>Col 9</u>
	***************************************	0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	998,925	Block Grant 2015-16 LOB State Aid	Col 10
					734,700	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

Cheryl Keim, Superintendent USD 421 Lyndon PO Box 488 Lyndon KS 66451-0488

**Audited Enrollment** 

Dear Ms. Keim,

The legal general fund budget for USD 421, for 2015-16, is \$4,027,807, and the legal supplemental general fund budget is \$1,111,848. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk President of Board

9 AI G

## 2015-16 Legal Maximum General Fund Budget USD 421 Lyndon

4,027,807	2015-16 Computed General Fund (incl COL)	Col 20	196,761	Block Grant 2015-16 KPERS State Ald	<u>Col 12</u>	2,715,171	2014-15 Adjusted General State Aid	Col 1
4,236,054	2015-16 Adopted General Fund	<u>Col 21</u>	17,774	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	4,665	2015-16 Virtual State Aid	<u>Col 2</u>
4,027,807	2015-16 Legal General Fund	<u>Col 22</u>	4,0:		•	0	2015-16 New Facilities State Aid	Col 3
		li)	4,027,807	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,706,161	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				408.2	Over Proration FTE	Col 6
1,111,848	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Local Mineral 20 Production Fe Tax Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,111,	2015-16 )B Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Lo Federal ; Impact Aid Pu	Col 16	0	6/30/ Unencu Cash B	Col Z
		ļō,	0	Local Effort 2015-16 upil Tuition	Col 17		<u> </u>	7
1,111,848	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,719,836	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	633,120	Block Grant 2015-16 LOB State Aid	Col 10
						460,316	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Headrick,

The legal general fund budget for USD 422, for 2015-16, is \$3,783,737, and the legal supplemental general fund budget is \$711,197. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

## 2015-16 Legal Maximum General Fund Budget **USD 422 Kiowa County**

3,783,737	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	205,240	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,670,529	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,896,359	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	569,705	2015-16 Virtual State Aid	Col 2
3,783,737	2015-16 Legal Genera Fund	Col 22	3,741,822	2015-16 State Aid Flow- Ny Thru General Fund	03	0	2015-16 2 New Facilities State Aid S	<u>Col 3</u>
			,822	5-16 d Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,370,658	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	13,	_		232.5	Over Proration FTE	Col 6
711,197	2015-16 Computed LOB Budget	Col 25	13,634	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa	<u>Col 15</u> <u>Co</u>	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
711,197	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
71	201 Lega Bu	ارک ا		Effort 5-16 Fuition	17			
711,197	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			15,196	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,240,234	Block Grant 2015-16 General State Ald	<u>Col 9</u>
			13,085	Local Effort 2015-16 Interest on Idle Funds	Col 19	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						296,348	2015-16 Special Ed State Aid	<u>Col 11</u>

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



**FINAL** 

June 21, 2016

George Leary, Superintendent USD 423 Moundridge Box K Moundridge KS 67107-0588

**Audited Enrollment** 

Dear Mr. Leary,

The legal general fund budget for USD 423, for 2015-16, is \$3,363,571, and the legal supplemental general fund budget is \$1,153,795. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

A SIG

School rinance

cc:

District Clerk
President of Board

June 21, 2016

#### FINAL

**Audited Enrollment** 

## **USD 423 Moundridge**

# 2015-16 Legal Maximum General Fund Budget

				•					
<u>Col 11</u>	2015-16 Special Ed State Aid	493,704							
Col 10	Block Grant 2015-16 LOB State Aid	120,456	Col 19	Local Effort 2015-16	Interest on Idle Funds	0			
6 100	Block Grant 2015-16 General State Aid	2,563,617	Col 18 (a)	2015-16	Misc Revenue	0			
Col 8	2015-16 Total Budget Reduction	0	Col 18		Audiorized Transfers	0	Col 27	2015-16 Legal LOB Budget	1,153,795
Col 7	6/30/2015 Unencumbered T Cash Balance	0	Col 17	Local Effort	ڇَ	0	<u>Col 26</u>	2015-16 Adopted L-OB Budget	1,153,795
<u>Col 6(a)</u>	2015-16 Gen State Aid 6, OverProration Une \$25 Ca	0	Col 16	Local Effort 2015-16	Impact Aid	0	Col 25	2015-16 2 Computed LOB A Budget LO	1,153,795 1
Col 6 Col		406.2	Col 15	Local Effort 2015-16 Mineral	Tax	0			
8	P.	40,	<u>a</u>	í Q	e Aid		Col 24	2015-16 LOB Percent Authorized	33.00%
Col 5		0	Col 14 (a)	2015-16	Needs State Aid	0	Col 23	2014-15 LOB Base General Fund	3,496,348
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Than Good	Fund	3,363,571	O)I		
<u>col 3</u>	2015-16 New Facilities State Aid	0	O			3,36	Col 22	2015-16 Legal General Fund	3,363,571
<u>Col 2</u>	2015-16 Virtual State Aid	0	Col 13	Block Grant 2015-16	State Aid	0	Col 21	2015-16 Adopted General Fund	3,490,589
<u>Col 1</u>	2014-15 Adjusted General State Aid	2,563,617	Col 12	Block Grant 2015-16	Aid Aid	185,794	<u>Col 20</u>	2015-16 Computed General Fund (incl COL)	3,363,571

### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13). 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).

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



#### School Finance

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

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Ms. Treaster,

The legal general fund budget for USD 426, for 2015-16, is \$2,215,183, and the legal supplemental general fund budget is \$686,149. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk cc: President of Board

4T 6

## **USD 426 Pike Valley**

# 2015-16 Legal Maximum General Fund Budget

2,215,183	2015-16 Computed General Fund (incl COL)	Col 20	118,186	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,704,399	2014-15 Adjusted General State Aid	<u>Col 1</u>
2,310,823	2015-16 Adopted General Fund	<u>Col 21</u>	2,024	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,215,183	2015-16 Legal General Fund	<u>Col 22</u>	2,21		_	0	2015-16 New Facilities State Aid	Col 3
		<b> 12</b>	2,215,134	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
2,287,163	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015~16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				211.5	Over Proration FTE	Col 6
686,149	2015-16 Computed LOB Budget	Col 25	0		Col 15 C	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
686,		2	0	Local Effort 2015-16 Federal Impact Aid	Col 16			lo
5,149	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	Col 17	49	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
686,149	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort t 2015-16 Authorized n Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,704,350	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	205,137	Block Grant 2015-16 LOB State Aid	Col 10
		***************************************				185,437	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Reed,

The legal general fund budget for USD 428, for 2015-16, is \$24,745,358, and the legal supplemental general fund budget is \$6,499,570. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

4T 6

#### FINAL

### **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget **USD 428 Great Bend**

24,745,358	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	2,063,776	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	16,645,094	2014-15 Adjusted General State Aid	Col 1
25,801,720	2015-16 Adopted General Fund	<u>Col 21</u>	155,700	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
24,745,358	2015-16 Legal General Fund	Col 22	24,73		Ω	0	2015-16 New Facilities State Aid	Col 3
	eral eral	,,,	24,739,132	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
21,665,233	2014-15 LOB Base General 1 Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	6,225			3,019.0	Over Proration FTE	<u>Col 6</u>
6,499,570	2015-16 Computed LOB Budget	Col 25	25	- '	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
6,499,570	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Federal 20 Impact Aid Pupi	<u>Col 16</u> <u> </u>	p-1	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
		10	0	Local Effort 2015-16 Pupil Tuition	Col 17			
6,499,570	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	16,645,093	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	3,586,820	Block Grant 2015-16 LOB State Aid	Col 10
						2,287,743	2015-16 Special Ed State Aid	Col 11

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

June 21, 2016

FINAL

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

**Audited Enrollment** 

Dear Mr. Harris,

The legal general fund budget for USD 429, for 2015-16, is \$2,916,214, and the legal supplemental general fund budget is \$846,088. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

4I 6

## 2015-16 Legal Maximum General Fund Budget **USD 429 Troy Public Schools**

2,916,214	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	125,016	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,119,207	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,118,528	2015-16 Adopted General Fund	Col 21	8,693	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,916,214	2015-16 Legal General Fund	Col 22	2,91		_	0	2015-16 New Facilities State Aid	Col 3
		<b> </b> 2	2,915,906	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,820,294	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				326.5	Over Proration FTE	Col 6
846,088	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Lo Mineral 2 Production In	Col 15	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
		10	0	Local Effort 2015-16 Federal Impact Aid	Col 16			
846,088	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	<u>Col 17</u>	308	6/30/2015 Unencumbered Cash Balance	Col 7
846,088	2015-16 Legal LOB Budget	Col 27	0	Local Effort ort 2015-16 Authorized	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,118,899	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	381,235	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
***************************************		***************************************				282,063	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Davies,

The legal general fund budget for USD 430, for 2015-16, is \$6,188,015, and the legal supplemental general fund budget is \$1,680,979. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director

School Finance

cc: District Clerk

4± 6

## 2015-16 Legal Maximum General Fund Budget **USD 430 South Brown County**

6,188,015	2015-16 Computed General Fund (incl COL)	Col 20	339,495	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,978,647	2014-15 Adjusted General State Aid	<u>Col 1</u>
6,449,375	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
6,188,015	2015-16 Legal General Fund	<u>Col 22</u>	6,12		<u>5</u>	0	2015-16 New Facilities State Aid	Col 3
	eral	μ~	6,126,440	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
5,603,263	2014-15 LOB Base General Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	51,017	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	1777 - 17			552.2	Over Proration FTE	Col 6
1,680,979	2015-16 Computed LOB Budget	Col 25	0 52,	Local Effort 2015-16 Local Effo Mineral 2015-16 Production Federal Tax Impact A		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,680,979	2015-16 Adopted LOB Budget	<u>Col 26</u>	52,853 0	Local Effort 2015-16 Federal 2015-16 Cocal Effort Pederal Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,680,979	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 16 Authorized Ition Transfers	Z Col 18	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,029,664	Block Grant 2015-16 General State Aid	Col 9
			8,722	Local Effort 2015-16 Interest on Idle Funds	Col 19	866'666	Block Grant 2015-16 LOB State Aid	Col 10
						757,283	2015-16 Special Ed State Aid	Col 11

- 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

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



School Finance

Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax www.ksde.org

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Lowry,

The legal general fund budget for USD 431, for 2015-16, is **\$6,052,522**, and the legal supplemental general fund budget is **\$1,743,769**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk President of Board

9 AI G

## 2015-16 Legal Maximum General Fund Budget **USD 431 Hoisington**

6,052,522	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	317,636	Block Grant 2015-16 KPERS State Aid	Col 12	4,391,104	2014-15 Adjusted General State Aid	Col 1
6,415,855	2015-16 Adopted General Fund	<u>Col 21</u>	19,367	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
6,052,522	2015-16 Legal General Fund	Col 22	6,0,			0	2015-16 New Facilities State Aid	Col 3
		liò	6,042,261	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
5,812,563	2014-15 LOB Base General Lu Fund /	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	10			702.9	Over Proration FTE	<u>Col 6</u>
1,743,769	2015-16 Computed LOB Budget	<u>Col 25</u>	10,261	Local Effort 2015-16 Lo Mineral 2 Production I	Col 15	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
	•	lo :	0	Local Effort 2015-16 Federal Impact Aid	Col 16			
1,743,769	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,743,769	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 5 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,391,104	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	612,994	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						701,160	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

FINAL

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 2015-16, is \$2,218,196, and the legal supplemental general fund budget is \$739,614. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I 6

District Clerk cc:

# **USD 432 Victoria**

# 2015-16 Legal Maximum General Fund Budget

2,218,196	2015-16 Computed General Fund (incl COL)	<u>Col. 20</u>	135,332	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,871,830	2014-15 Adjusted General State Aid	<u>Col 1</u>
2,327,093	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,218,196	2015-16 Legal Genera Fund	<u>Col 22</u>	2,20		2	0	2015-16 New Facilities State Aid	<u>Col 3</u>
		110	2,209,491	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,465,379	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	œ	_		286.5	Over Proration FTE	Col 6
739,614	2015-16 Computed LOB Budget	Col 25	8,256	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
739,614	2015-16 B Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Federal 2011 Impact Aid Pupil 1	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
739		S		Local Effort 2015-16 Pupil Tuition	17			10
739,614	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,871,830	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			449	Local Effort 2015-16 Interest on Idle Funds	Col 19	0	Block Grant 2015-16 LOB State Aid	Col 10
						202,329	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Pegram,

The legal general fund budget for USD 434, for 2015-16, is \$9,536,526, and the legal supplemental general fund budget is \$2,562,170. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk cc:

4I 6

## 2015-16 Legal Maximum General Fund Budget USD 434 Santa Fe Trail

9,536,526	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	424,553	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	6,088,477	2014-15 Adjusted General State Aid	Col 1
9,914,700	2015-16 Adopted General Fund	<u>Col 21</u>	108,827	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	47,392	2015-16 Virtual State Aid	<u>Col 2</u>
9,536,526	2015-16 Legal Genera Fund	Col 22	9,520,587	Sta Th	2	36,209	2015-16 New Facilities State Aid	<u>Col 3</u>
			,587	2015-16 te Aid Flow- ru General Fund	Col 14	0	2015-16 Special Levies State Aid	<u>Col 4</u>
8,540,568	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				993.0	Over Proration FTE	Col 6
2,562,170	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,562,170	2015-16 B Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Loca Federal 20 Impact Ald Pupil	<u>Col 16                                     </u>	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
			0	Local Effort 2015–16 Pupil Tuition	Col 17			
2,562,170	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	6,172,078	Block Grant 2015-16 General State Aid	Col 9
			15,939	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,455,082	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						1,360,047	2015-16 Special Ed State Aid	Col 11

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Guy,

The legal general fund budget for USD 435, for 2015-16, is \$11,523,830, and the legal supplemental general fund budget is \$3,137,115. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4T 6

District Clerk cc:

## 2015-16 Legal Maximum General Fund Budget USD 435 Abilene

11,523,830	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	699,141	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	7,546,776	2014-15 Adjusted General State Aid	<u>Col 1</u>
12,265,159	2015-16 Adopted General Fund	<u>Col 21</u>	122,665	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	55,890	2015-16 Virtual State Aid	Col 2
11,523,830	2015-16 Legal General Fund	Col 22	11,522,379	t 2015-16 State Aid Flow- ay Thru General Fund	93	87,055	2015-16 2 New Facilities State Aid S	<u>Col 3</u>
	<u>a</u>		2,379	d Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
10,457,049	2014-15 LOB Base General I	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	(			1,549.2	Over Proration FTE	Col 6
3,137,115	2015-16 Computed LOB Budget	<u>Col 25</u>	0 1,451	Local Effort 2015-16 Local Mineral 201 Production Fed Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
3,137,115	2015-16 Adopted LOB Budget	Col 26	151 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
3,137,115	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized tion Transfers	Z Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	7,689,721	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,675,717	Block Grant 2015-16 LOB State Aid	Col 10
						1,335,135	2015-16 Special Ed State Aid	Col 11

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



School Finance

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

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

June 21, 2016

FINAL

Blake Vargas, Superintendent USD 436 Caney Valley 700 E. Bullpup Blvd. Caney KS 67333-2542

**Audited Enrollment** 

Dear Mr. Vargas,

The legal general fund budget for USD 436, for 2015-16, is \$6,442,958, and the legal supplemental general fund budget is \$1,653,300. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

7 AT G

# **USD 436 Caney Valley**

# 2015-16 Legal Maximum General Fund Budget

6,442,958	2015-16 Computed General Fund (incl COL)	Col 20	387,732	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,797,460	2014-15 Adjusted General State Aid	Col 1
6,841,149	2015-16 Adopted General Fund	<u>Col 21</u>	85,513	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	20,933	2015-16 Virtual State Aid	Col 2
6,442,958	2015-16 Legal General Fund	<u>Col 22</u>	6,44			0	2015-16 New Facilities State Aid	Col 3
		12	6,441,368	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
6,151,553	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	ш	_		746.3	Over Proration FTE	Col 6
1,845,466	2015-16 Computed LOB Budget	<u>Col 25</u>	1,589	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,653,300	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	<b>}</b> —4	6/30/2015 Unencumbered Cash Balance	Col 7
1,653,300	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 -16 Authorized ition Transfers	Z Col 18	0	2015-16 d Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,818,392	Block Grant 2015-16 General State Aid	<u>Col 9</u>
		THE PROPERTY OF THE PROPERTY O	0	Local Effort 2015-16 Interest on Idle Funds	Col 19	712,610	Block Grant 2015-16 LOB State Aid	Col 10
					No.	437,121	2015-16 Special Ed State Aid	Col 11

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



School Finance

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

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

June 21, 2016

FINAL

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

**Audited Enrollment** 

Dear Mr. McWilliams,

The legal general fund budget for USD 437, for 2015-16, is \$41,028,101, and the legal supplemental general fund budget is \$11,614,736. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I 4

CC: District Clerk

## 2015-16 Legal Maximum General Fund Budget **USD 437 Auburn Washburn**

41,028,101	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	3,097,910	Block Grant 2015-16 KPERS State Aid	Col 12	28,236,724	2014-15 Adjusted General State Aid	Col 1
42,302,452	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	21,181	2015-16 Virtual State Aid	Col 2
41,028,101	2015-16 Legal Genera Fund	<u>Col 22</u>	40,198,058		23	0	2015-16 New Facilities State Aid	Col 3
	eral		8,058	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
38,715,787	2014-15 LOB Base General Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				6,006.2	Over Proration FTE	Col 6
11,614,736	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
11,614,736	2015-16 )B Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Loca Federal 20 Impact Aid Pupi	Col 16 Co	394	6/30/2015  Nuencumbered Cash Balance	<u>Col 7</u>
			0	Local Effort 2015-16 Pupil Tuition	Col 17			
11,614,736	2015-16 Legal LOB Budget	Col 27	799,725	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			2,499	2015-16 Local Effort Misc Revenue	Col 18 (a)	28,257,511	Block Grant 2015-16 General State Aid	Col 9
	77700		27,425	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	3,034,669	Block Grant 2015-16 LOB State Aid	Col 10
						5,807,968	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Ms. Flowers,

The legal general fund budget for USD 438, for 2015-16, is \$3,644,801, and the legal supplemental general fund budget is \$1,080,330. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk cc:

9 AI G

June 21, 2016

#### FINAL

**Audited Enrollment** 

# **USD 438 Skyline Schools**

# 2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	477,109							
Col 10	Block Grant 2015-16 LOB State Aid	372,306	Col 19	Local Effort 2015-16	Interest on Idle Funds	0			
<u>Col 9</u>	Block Grant 2015-16 General State Aid	2,584,996	Col 18 (a)	2015-16	Local Effort Misc Revenue	0			
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	Local Effort : 2015-16		0	Col 27	2015-16 Legal LOB Budget	1,080,330
Col Z	6/30/2015 Unencumbered Cash Balance	101	Col 17	٦	2015-16 1 Pupil Tuition	0	Col 26	2015-16 Adopted L OB Budget	1,080,330
<u>Col 6(a)</u>	2015-16 Gen State Aid ( OverProration Un \$25	0	Col 16	¥	n Federal Impact Aid	0	Col 25	2015-16 Computed LOB Budget L(	1,080,330
5 9 9 9	Over Ger Proration Ove FTE	395.5	Col 15	_	Production d Tax	1,954	Col 24	2015-16 LOB Percent Cor Authorized	31.00% 1
Col 5	Federal Impact Aid Difference	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base 2 General LOE Fund Au	3,484,935 3
<u>Col 4</u>	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General Fund	3,642,746	Col 22	2015-16 L Legal General C Fund	3,644,801 3,
<u>Col 3</u>	2015-16 New Facilities State Aid	0				m	리	201 Legal	3,64
<u>Col 2</u>	2015-16 Virtual State Aid	0	Col 13	Block Grant 2015-16	Capital Outlay State Aid	14,587	Col 21	2015-16 Adopted General Fund	3,777,974
Col 1	2014-15 Adjusted General State Aid	2,585,097	Col 12	Block Grant 2015-16	KPERS State Aid	193,748	Col 20	2015-16 Computed General Fund (incl COL)	3,644,801

### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.

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

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



June 21, 2016

**FINAL** 

Larry Roth, Superintendent USD 439 Sedgwick Public Schools PO Box K Sedgwick KS 67135-1559

**Audited Enrollment** 

Dear Mr. Roth,

The legal general fund budget for USD 439, for 2015-16, is **\$4,534,716**, and the legal supplemental general fund budget is **\$1,138,034**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

A 4= 6

Craig Neuenswander, Director School Finance

cc: District Clerk

#### FINAL

### **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget **USD 439 Sedgwick Public Schools**

2015-16 Computed General Fund (incl COL) 4,534,716	<u>Col 20</u>	240,678	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,073,890	2014-15 Adjusted General State Aid	Col 1
2015-16 Adopted General Fund 4,868,189	Col 21	29,363	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2015-16 Legal General Fund 4,534,716	Col 22	4,5			0	2015-16 New Facilities State Aid	Col 3
	13	4,515,909	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
2014-15 LOB Base General I Fund 4,064,408	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
2015-16 LOB Percent Authorized	<u>Col 24</u>				483.9	Over Proration FTE	<u>Col 6</u>
2015-16 Computed LOB Budget 1,219,322	Col 25	0	Local Effort 2015-16 Local Mineral 201 Production Fec		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
2015-16 3 Adopted LOB Budget 1,138,034	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	Ø	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2015-16 Legal LOB Budget 1,138,034	<u>Col 27</u>	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	<u>Col 8</u>
		124	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,073,884	Block Grant 2015-16 General State Aid	Col 9
		18,677	Local Effort 2015-16 Interest on Idle Funds	Col 19	713,503	Block Grant 2015-16 LOB State Aid	Col 10
					458,481	2015-16 Special Ed State Aid	<u>Col 11</u>

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

June 21, 2016

**FINAL** 

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 2015-16, is \$6,908,031, and the legal supplemental general fund budget is \$1,883,765. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4I 6

District Clerk CC:

# **USD 440 Halstead**

# 2015-16 Legal Maximum General Fund Budget

6,908,031	2015-16 Computed General Fund (incl COL)	Col 20	369,756	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	4,803,321	2014-15 Adjusted General State Aid	<u>Col 1</u>
7,109,240	2015-16 Adopted General Fund	Col 21	42,356	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
6,908,031	2015-16 Legal General Fund	Col 22	6,90		<u> </u>	0	2015-16 New Facilities State Aid	<u>Col 3</u>
		ĮI <b>V</b>	6,908,031	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
6,279,215	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Ald	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	<u>Col 24</u>	7,744,144,14			762.4	Over Proration FTE	Col 6
1,883,765	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loc Mineral 20 Production F Tax Imi		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
1,883		ıς	0	Local Effort 2015-16 Federal Impact Aid	Col 16			10
83,765	2015-16 Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Pupil Tuition	<u>Col 17</u>	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,883,765	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 17 2015-16 Authorized On Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,803,321	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,036,165	Block Grant 2015-16 LOB State Aid	Col 10
						656,433	2015-16 Special Ed State Aid	<u>Col 11</u>

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

**Audited Enrollment** 

June 21, 2016

**FINAL** 

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

Dear Mr. Cunningham,

The legal general fund budget for USD 443, for 2015-16, is **\$61,922,987**, and the legal supplemental general fund budget is **\$16,008,101**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4 I G

cc:

District Clerk
President of Board

## 2015-16 Legal Maximum General Fund Budget **USD 443 Dodge City**

61,922,987	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	3,706,851	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	41,433,296	2014-15 Adjusted General State Aid	Col 1
64,559,187	2015-16 Adopted General Fund	<u>Col 21</u>	713,567	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	46,962	2015-16 Virtual State Aid	Col 2
61,922,987	2015-16 Legal Genera Fund	Col 22	61,895,745	t 2015-16 State Aid Flow- ay Thru General	Col 14	0	2015-16 20 New S Facilities L State Aid Str	<u>Col 3</u>
53	_		745	16 Flow- neral	14	0	2015-16 Special Levies State Aid	Col 4
53,360,336	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	12,	_		6,487.1	Over Proration FTE	Col 6
16,008,101	2015-16 Computed LOB Budget	<u>Col 25</u>	12,154 0	Local Effort 2015-16 Local Effort Mineral 2015-16 Production Federal Tax Impact Aid	Col 15 Col 16	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
16,008,101	2015-16 Adopted LOB Budget	Col 26		Effort 1-16 Local Effort 1-18 2015-16 1-15 Aid Pupil Tuition	16 Col 17	12,777	6/30/2015 Unencumbered Cash Balance	Col 7
16,008,101	2015-16 Legal LOB Budget	<u>Col 27</u>		Local Effort fort 2015-16 16 Authorized tion Transfers	Z Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	41,467,481	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	11,094,655 4,913,191	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						4,913,191	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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 2015-16, is \$2,791,406, and the legal supplemental general fund budget is \$911,216. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

4-- 6

# 2015-16 Legal Maximum General Fund Budget **USD 444 Little River**

2,791,406	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	151,300	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,222,739	2014-15 Adjusted General State Aid	Col 1
2,921,990	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
2,791,406	2015-16 Legal General Fund	Col 22	2,78		2	0	2015-16 New Facilities State Aid	Col 3
		<b>12</b>	2,789,917	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,037,385	2014-15 LOB Base General I Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	###			322.8	Over Proration FTE	Col 6
911,216	2015-16 Computed LOB Budget	<u>Col 25</u>	1,109	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
911,216	2015-16 3 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col Z
911,216	2015-16 Legal LOB Budget	Col 27	0	Local Effort ffort 2015-16 ·16 Authorized lition Transfers	7 <u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
The state of the s			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,222,739	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			380	Local Effort 2015-16 Interest on Idle Funds	Col 19	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
Water the same of	Control and the second					415,878	2015-16 Special Ed State Aid	<u>Col 11</u>

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

June 21, 2016

FINAL

Craig Correll, Superintendent USD 445 Coffeyville 615 Ellis Coffeyville KS 67337-3427

**Audited Enrollment** 

Dear Mr. Correll,

The legal general fund budget for USD 445, for 2015-16, is \$13,287,051, and the legal supplemental general fund budget is \$3,946,454. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

cc: District Clerk

4 T G

# 2015-16 Legal Maximum General Fund Budget **USD 445 Coffeyville**

13,287,051	2015-16 Computed General Fund (incl COL)	Col 20	787,343	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	9,913,422	2014-15 Adjusted General State Aid	<u>Col 1</u>
13,716,688	2015-16 Adopted General Fund	<u>Col 21</u>	6,137	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	10,000	2015-16 Virtual State Aid	Col 2
13,287,051	2015-16 Legal General Fund	Col 22	- 13,19		2	0	2015-16 New Facilities State Aid	Col 3
		įi <b>o</b>	13,194,776	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
13,154,845	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	6,			1,678.6	Over Proration FTE	Col 6
3,946,454	2015-16 Computed LOB Budget	<u>Col 25</u>	657	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
3,946,454	2015-16 )B Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Local Federal 201 Impact Aid Pupil	Col 16 Col	0	d 6/30/2015 n Unencumbered Cash Balance	Col 7
		Ю	0	Local Effort 2015-16 Pupil Tuition	Col 17			
3,946,454	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			84,394	2015-16 Local Effort Misc Revenue	Col 18 (a)	9,923,422	Block Grant 2015-16 General State Aid	Col 9
			7,224	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,168,553	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						1,309,321	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

Rusty Arnold, Superintendent USD 446 Independence P O Drawer 487 Independence KS 67301-0487

**Audited Enrollment** 

Dear Mr. Arnold,

The legal general fund budget for USD 446, for 2015-16, is \$15,112,439, and the legal supplemental general fund budget is \$4,108,647. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

R AI G

# 2015-16 Legal Maximum General Fund Budget **USD 446 Independence**

15,112,439	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	940,238	2015-16 KPERS State Aid	Block Grant	Col 12	10,453,545	General State Aid	2014-15 Adii/sted	Col 1
15,759,777	2015-16 Adopted General Fund	<u>Col 21</u>	101,884	2015-16 Capital Outlay State Aid	Block Grant	<u>Col 13</u>	0	Virtual State Aid	2015-16	Col 2
15,112,439	2015-16 Legal General Fund	Col 22	15,07		20	Ω	0	id	2015-16	Col 3
	eral		15,079,424	State Aid Flow- Thru General Fund	2015-16	Col 14	0	Levies State Aid	2015-16 Special	Col 4
13,695,489	2014-15 LOB Base General 1 Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid		Col 14 (a)	22,490	Aid Difference	Federal	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	2,				1,939.7	Proration FTE	Ò	<u>Col 6</u>
4,108,647	2015-16 Computed LOB Budget	Col 25	2,417 2		"ā	Col 15	0	OverProration \$25	2015-16	Col 6(a)
	_	10	21,898	2015-16 Federal Impact Aid	ocal Effort	Col 16				
4,108,647	2015-16 Adopted OB Budget	Col 26	0	Local Effort 2015-16 Pupil Tuition		Col 17	0	Unencumbered Cash Balance	30/201 F	Col 7
4,108,647	2015-16 Legal LOB Budget	Col 27	0	rt 2015-16 Authorized on Transfers	local Effort	Col 18	0	Total Budget Reduction	) ) )	Col 8
			2,930	2015-16 Local Effort Misc Revenue		Col 18 (a)	10,476,035	General State Aid	Block Grant	<u>Col 9</u>
			5,770	2015-16 Interest on Idle Funds	ocal effort	Col 19	2,209,610	LOB State	Block Grant	Col 10
							1,351,657	Special Ed State Aid	1	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

George Owens, Superintendent USD 447 Cherryvale 618 East 4th Street Cherryvale KS 67335-2306

**Audited Enrollment** 

Dear Mr. Owens,

The legal general fund budget for USD 447, for 2015-16, is **\$7,893,318**, and the legal supplemental general fund budget is **\$2,013,841**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

a at a

CC:

District Clerk President of Board

# 2015-16 Legal Maximum General Fund Budget **USD 447 Cherryvale**

7,893,318	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	430,227	Block Grant 2015-16 KPERS State Aid	Col 12	5,209,266	2014-15 Adjusted General State Aid	<u>Col 1</u>
8,250,304	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	176,593	2015-16 Virtual State Aid	<u>Col 2</u>
7,893,318	2015-16 Legal General Fund	Col 22	7,89		2	0	2015-16 New Facilities State Aid	Col 3
		2	7,891,767	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
6,712,803	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	<u></u>			804.5	Over Proration FTE	Col 6
2,013,841	2015-16 Computed LOB Budget	<u>Col 25</u>	1,043	Local Effort 2015-16 Lo Mineral Production Tax In		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
		Ю	0	Local Effort 2015-16 Federal Impact Aid	Col 16			
2,013,841	2015-16 Adopted OB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,013,841	2015-16 Legal LOB Budget	Col 27	0	Local Effort rt 2015-16 Authorized	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			508	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,385,859	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,499,840	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						575,841	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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 2015-16, is **\$3,703,568**, and the legal supplemental general fund budget is **\$1,196,840**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk
President of Board

9 AI G

June 21, 2016

#### FINAL

**Audited Enrollment** 

## USD 448 Inman

# 2015-16 Legal Maximum General Fund Budget

							7		
Col 11	2015-16 Special Ed State Aid	481,523							
Col 10	Block Grant 2015-16 LOB State Aid	313,364	Col 19	Local Effort 2015-16	Interest on Idle Funds	3,815			
<u>Col 9</u>	Block Grant 2015-16 General State Aid	2,691,521	Col 18 (a)	2015-16	Local Effort Misc Revenue	0			
Col 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16	∢.	0	Col 27	2015-16 Legal LOB Budget	1,196,840
Col 7	6/30/2015 Unencumbered T	0	Col 17	t Local Effort		0	Col 26	2015-16 Adopted L OB Budget	1,196,840
Col 6(a)	2015-16 Gen State Aid ( OverProration Un	0	Col 16	: Local Effort 2015-16	Federal Impact Aid	0	Col 25	2015-16 Computed LOB Budget LC	1,196,840
			Col 15	Local Effort 2015-16 Mineral	Production Tax	0	O,		1,7
Col 6	Over Proration FTE	419.8					Col 24	2015-16 LOB Percent Authorized	33.00%
Col 5	Federal Impact Aid Difference	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base General L Fund	3,626,789
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General Fund	3,699,753	<b>C</b> li	_	
<u>Col 3</u>	2015-16 New Facilities State Aid	54,313	5			3,69	Col 22	2015-16 Legal Genera Fund	3,703,568
Col 2	2015-16 Virtual F State Aid St	0	Col 13	Block Grant 2015-16	Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	3,876,273
<u>Col 1</u>	2014-15 Adjusted General State Aid	2,637,208	Col 12	Block Grant 2015-16	KPERS State Aid	213,345	Col 20	2015-16 Computed General Fund (incl COL)	3,703,568

#### Column Notes

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



School Finance

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

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

June 21, 2016

**FINAL** 

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 2015-16, is \$6,166,079, and the legal supplemental general fund budget is \$1,687,280. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk CC:

# 2015-16 Legal Maximum General Fund Budget USD 449 Easton

	6,166,079	2015-16 Computed General Fund (incl COL)	Col 20	351,192	Block Grant 2015-16 KPERS State Aid	Col 12	4,060,509	2014-15 Adjusted General State Aid	<u>Col 1</u>
	6,286,447	2015-16 Adopted General Fund	<u>Col 21</u>	40,894	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
	6,166,079	2015-16 Legal General Fund	<u>Col 22</u>	6,16		-	0	2015-16 New Facilities State Aid	<u>Col 3</u>
		16 neral	<b> 2</b>	6,164,924	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
	5,624,265	2014-15 LOB Base General I Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
	30.00%	2015-16 LOB Percent Authorized	Col 24	ω			624.1	Over Proration FTE	Col 6
	1,687,280	2015-16 Computed LOB Budget	<u>Col 25</u>	333	Local Effort 2015-16 Local Mineral 201 Production Fec	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
	1,687,280	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	60	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
	1,687,280	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
				762	t 2015-16 d Local Effort Misc Revenue	Col 18 (a)	4,060,449	Block Grant 2015-16 General State Aid	<u>Col 9</u>
				0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	885,932	Block Grant 2015-16 LOB State Aid	Col 10
							826,457	2015-16 Special Ed State Aid	<u>Col 11</u>
١			1		1	- 1		1	

- 220 220 230 24 250 27 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
  2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
  2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
  2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
  2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Stessman,

The legal general fund budget for USD 450, for 2015-16, is \$26,597,777, and the legal supplemental general fund budget is \$6,967,765. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4± 6

cc: District Clerk

# 2015-16 Legal Maximum General Fund Budget **USD 450 Shawnee Heights**

26,597,777	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	1,811,285	Block Grant 2015-16 KPERS State Ald	<u>Col 12</u>	17,230,652	2014-15 Adjusted General State Aid	Col 1
27,356,885	2015-16 Adopted General Fund	<u>Col 21</u>	336,624	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	27,217	2015-16 Virtual State Aid	Col 2
26,597,777	2015-16 Legal General Fund	<u>Col 22</u>	25,962,829	2015-16 State Aid Flow- y Thru General Fund	Col	72,803	2015-16 2 New S Facilities State Aid SI	<u>Col 3</u>
			,829	-16 d Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
23,225,884	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				3,488.5	Over Proration FTE	Col 6
6,967,765	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
6,967,765	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
6,967,765	2015-16 Legal LOB Budget	Col 27	600,000	Local Effort 2015-16 16 Authorized Ition Transfers	7 <u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			34,948	2015-16 Local Effort Misc Revenue	Col 18 (a)	17,330,672	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	3,423,124	Block Grant 2015-16 LOB State Aid	Col 10
***************************************						3,061,124	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

Kim Novack, Superintendent **USD 452 Stanton County** P O Box C Johnson KS 67855

**Audited Enrollment** 

Dear Ms. Novack,

The legal general fund budget for USD 452, for 2015-16, is \$3,625,877, and the legal supplemental general fund budget is \$1,212,863. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

A SE a

# 2015-16 Legal Maximum General Fund Budget **USD 452 Stanton County**

3,625,877	2015-16 Computed General Fund (incl COL)	Col 20	238,713	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,106,115	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,817,367	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
3,625,877	2015-16 Legal Genera Fund	Col 22	3,59		2	0	2015-16 New Facilities State Aid	Col 3
-		12	3,590,821	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,042,875	2014-15 LOB Base General L	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	3.5		•	430.2	Over Proration FTE	<u>Col 6</u>
1,212,863	2015-16 Computed LOB Budget	<u>Col 25</u>	35,056	Local Effort 2015-16 Loc Mineral 20 Production Fine Tax Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,212,863	2015-16 DB Adopted LOB Budget	Col 26	0	Local Effort 2015-16 L Federal Impact Aid Pu	Col 16	0	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
		26	0	Local Effort 2015-16 Pupil Tuition	Col 17			7
1,212,863	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,106,115	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	0	Block Grant 2015-16 LOB State Ald	Col 10
						245,993	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Roth,

The legal general fund budget for USD 453, for 2015-16, is \$29,816,523, and the legal supplemental general fund budget is \$7,894,175. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

# 2015-16 Legal Maximum General Fund Budget **USD 453 Leavenworth**

29,816,523	2015-16 Computed General Fund (incl COL)	Col 20	1,993,087	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	19,094,464	2014-15 Adjusted General State Aid	Col 1
31,923,239	2015-16 Adopted General Fund	Col 21	378,655	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	414,383	2015-16 Virtual State Aid	Col 2
29,816,523	2015-16 Legal General Fund	<u>Col 22</u>	29,725,157		20	0	2015-16 New Facilities State Aid	Col 3
			5,157	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
26,313,916	2014-15 LOB Base General Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	26,608	Federal Impact Aid Difference	<u>Col 5</u> 2015-16
30.00%	2015-16 LOB Percent Authorized	<u>Col 24</u>				3,559.7	Over Proration FTE	Col 6
7,894,175	2015-16 Computed LOB Budget	Col 25	0 71	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
7,894,175	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	71,553 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	19,813	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
7,894,175	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	<u>Col 8</u>
7700			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	19,515,642	Block Grant 2015-16 General State Aid	<u>Col 9</u>
	Average and the second		0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	4,259,697	Block Grant 2015-16 LOB State Aid	Col 10
						3,578,076	2015-16 Special Ed State Aid	<u>Col 11</u>

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Konicek,

The legal general fund budget for USD 454, for 2015-16, is \$3,106,314, and the legal supplemental general fund budget is \$812,000. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4± 6

District Clerk cc:

#### FINAL

### **Audited Enrollment**

# 2015-16 Legal Maximum General Fund Budget **USD 454 Burlingame Public School**

3,106,314	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	139	Block 201 KPERS	<u>60</u>	2,074,097	2014-15 Adjusted General State Aid	Col 1
[4			139,598	Block Grant 2015-16 KPERS State Aid	Col 12	,097	f-15 sted eral : Aid	F
3,216,913	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
3,106,314	2015-16 Legal General Fund	Col 22	3,1			0	2015-16 New Facilities State Aid	Col 3
	16 neral	ίδ	3,106,314	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,813,829	2014-15 LOB Base General Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	<u>Col 24</u>				304.9	Over Proration	Col 6
844,149	2015-16 Computed LOB Budget	<u>Col 25</u>	0	Local Effort 2015-16 Loc Mineral 20 Production Financial Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
81	5	IO	0	Local Effort 2015-16 Federal Impact Aid	Col 16			10
812,000	2015-16 Adopted DB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
812,000	2015-16 Legal LOB Budget	Col 27	0	Local Effort t 2015-16 Authorized n Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,074,097	Block Grant 2015-16 General State Aid	Col 9
	The state of the s		0	Local Effort 2015-16 Interest on Idle Funds	Col 19	534,198	Block Grant 2015-16 LOB State Aid	Col 10
					***************************************	358,421	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Finch,

The legal general fund budget for USD 456, for 2015-16, is **\$2,889,191**, and the legal supplemental general fund budget is **\$670,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

R AI G

#### FINAL

### **Audited Enrollment**

# 2015-16 Legal Maximum General Fund Budget **USD 456 Marais Des Cygnes Valley**

2015-16 Computed General Fund (incl COL) 2,889,191	147,971	Block Grant 2015-16 KPERS State Aid	Col 12	2,121,031	2014-15 Adjusted General State Aid	<u>Col 1</u>
2015-16 2015-16 Adopted General Fund 3,071,617	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	7,373	2015-16 Virtual State Aid	<u>Col 2</u>
2015-16 Legal General Fund 2,889,191	2,88		2	0	2015-16 New Facilities State Aid	Col 3
	2,889,191	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Ald	Col 4
2014-15 LOB Base General L Fund ,	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
2015-16 2015-16 LOB Percent Authorized 30.00%				255.3	Over Proration FTE	Col 6
2015-16 2015-16 Computed LOB Budget 847,460	0	Local Effort 2015-16 Loc Mineral 20 Production Fi	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
Col 26  2015-16  2015-16  B Adopted  LOB Budget  670,000	0	Local Effort 2015-16 Lo Federal 2 Impact Aid Pu	Col 16	0	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
	0	Local Effort 2015-16 <sup>2</sup> upil Tuition	Col 17			,,,
Col 27 2015-16 Legal LOB Budget 670,000	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
	0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,128,404	Block Grant 2015-16 General State Aid	<u>Col 9</u>
	0	Local Effort 2015-16 Interest on Idle Funds	Col 19	313,870	Block Grant 2015-16 LOB State Aid	Col 10
				298,946	2015-16 Special Ed State Aid	Col 11

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

June 21, 2016

**FINAL** 

Steve Karlin, Superintendent USD 457 Garden City 1205 Fleming St. Garden City KS 67846-4751

**Audited Enrollment** 

Dear Mr. Karlin,

The legal general fund budget for USD 457, for 2015-16, is \$61,550,285, and the legal supplemental general fund budget is \$16,000,000. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc:

District Clerk President of Board

# 2015-16 Legal Maximum General Fund Budget **USD 457 Garden City**

61,550,285	2015-16 Computed General Fund (incl COL)	Col 20	4,162,797	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	42,501,374	2014-15 Adjusted General State Aid	<u>Col 1</u>
63,728,307	2015-16 Adopted General Fund	<u>Col 21</u>	412,547	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	214,389	2015-16 Virtual State Aid	Col 2
61,550,285	2015-16 Legal General Fund	Col 22	61,36		0	0	2015-16 New Facilities State Aid	Col 3
] 	6 eral	p.c	61,362,907	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	<u>Col 4</u>
55,589,200	2014-15 LOB Base General L	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	61,			7,237.0	Over Proration FTE	Col 6
16,676,760	2015-16 Computed LOB Budget	Col 25	61,832	Local Effort 2015-16 Local Mineral 20 Production Fe Tax Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
16,000,000	2015-16 DB Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Lo Federal 2 Impact Aid Pul	Col 16 (	44,500	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
		(cu	0	Local Effort 2015-16 Pupil Tuition	Col 17	0		17
16,000,000	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			81,046	2015-16 Local Effort Misc Revenue	Col 18 (a)	42,671,263	Block Grant 2015-16 General State Aid	Col 9
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	9,153,630	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						4,962,670	2015-16 Special Ed State Aid	<u>Col 11</u>

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

- 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



June 21, 2016

**FINAL** 

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 2015-16, is \$15,636,026, and the legal supplemental general fund budget is \$3,882,569. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

a sta

# 2015-16 Legal Maximum General Fund Budget USD 458 Basehor-Linwood

15,636,026	2015-16 Computed General Fund (incl COL)	Col 20	1,087,087	Block Grant 2015-16 KPERS State Ald	Col 12	9,661,299	2014-15 Adjusted General State Aid	Col 1
16,115,127	2015-16 Adopted General Fund	Col 21	211,606	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	888,339	2015-16 Virtual State Aid	Col 2
15,636,026	2015-16 Legal General Fund	Col 22	15,479,384	Sta Th	<u>ව</u>	0	2015-16 : New Facilities State Aid S	Col 3
			9,384	2015-16 te Aid Flow- ru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
12,941,896	2014-15 LOB Base General Fund	Col 23	134,640	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<b>Col 5</b> 2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24				2,160.9	Over Proration FTE	Col 6
3,882,569	2015-16 Computed LOB Budget	<u>Col 25</u>	2	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
3,882,569	2015-16 )B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
3,882,569	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 5-16 Authorized uition Transfers	17 Col 18	0	2015-16 ed Total Budget e Reduction	<u>Col 8</u>
197-1-1-1 - 197-1-1-1 - 197-1-1 - 197-1-1 - 197-1-1 - 197-1-1 - 197-1-1 - 197-1-1 - 197-1-1 - 197-1-1 - 197-1			0	t 2015-16 d Local Effort Misc Revenue	Col 18 (a)	10,549,638	Block Grant 2015-16 General State Aid	<u>Col 9</u>
77177			22,000	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,891,333	Block Grant 2015-16 LOB State Aid	Col 10
						1,739,720	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

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 2015-16, is \$2,079,006, and the legal supplemental general fund budget is \$670,000. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4T 6

cc:

District Clerk President of Board

# 2015-16 Legal Maximum General Fund Budget USD 459 Bucklin

2015-16 2 6 New 9 Facilities 9 0 13 Col State Aid State Aid State Aid State Aid Fund Fund Fund Fund Fund Fund Fund Fun	Col 2 Col 3
O15-16 New acilities atte Aid  O  Co  201 State A Thru o Ft 2,056  Col 22 2015-1 Legal Gen Fund 2,079,00	Col 3
185 186 01: Specific Report Re	
ow-	<u>Co</u> 4
	<u>င</u> ပ
Overorate FIRE 2255 2255 2255 2255 2255 2255 2255 22	Col 6
2015-16 r Gen State Aid ion OverProration Uiion OverProration Uiiiion OverProration Uiiiiion OverProration Uiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	Col 6(a)
Local Effort Federal  0  Col 16  Col 16  Col 16  Col 17  Col 16  Col 16  Col 17  Col 16  Col 17  Col 16  Col 17  Col 16  Col 16  Col 17  Col 18  Col 18  Col 26  Col 27  Col 26  Col 26  Col 26  Col 26  Col 27  Col 26  Col 26  Col 27  Col 26  Col 27  Col 26  Col 27  Col 26  Col 27  Col 26  Col 26  Col 26  Col 26  Col 27  Col 2	Col 7
2015-16  2015-16  Total Budget Reduction 0  Z Col 18  Local Effort 2015-16 Authorized aition Transfers 0  Col 27  2015-16 Legal LOB Budget 670,000	<u> </u>
Block Grant 2015-16 General State Ald 1,766,986  Col 18 (a)  2015-16 Local Effort Misc Revenue 0	) 
Block Grant 2015-16 LOB State Aid  Col 19  Col 19  Local Effort 2015-16 Interest on Idle Funds  0	2
2015-16 Special Ed State Aid 156,438	3

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



School Finance

Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax www.ksde.org

June 21, 2016

**FINAL** 

Ben Proctor, Superintendent USD 460 Hesston PO Box 2000 Hesston KS 67062-2000

**Audited Enrollment** 

Dear Mr. Proctor,

The legal general fund budget for USD 460, for 2015-16, is **\$6,648,393**, and the legal supplemental general fund budget is **\$1,954,110**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

A SEG

Craig Neuenswander, Director School Finance

cc:

District Clerk President of Board

June 21, 2016

#### FINAL

**Audited Enrollment** 

## **USD 460 Hesston**

# 2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	645,328					ALL CARRIES AND THE PARTY OF TH			
Col 10	Block Grant 2015-16 LOB State Aid	1,062,420	Col 19	Local Effort 2015-16 Interest on	Idle Funds	2,796				
6 100	Block Grant 2015-16 General State Aid	4,498,996	Col 18 (a)	2015-16 Local Effort	Misc Revenue	0				
<u>Col 8</u>	2015-16 Total Budget Reduction	o	Col 18	Local Effort 2015-16 Authorized		0	Col 27	2015-16 Legal LOB Budget	1,954,110	
Col 7	6/30/2015 Unencumbered T Cash Balance	51	Col 17	t Local Effort 2015-16	٩	0	Col 26	2015-16 Z Adopted Le LOB Budget	1,954,110 1	
Col 6(a)	2015-16 Gen State Aid OverProration Un \$25	0	Col 16	t. Local Effort 2015-16 n Federal	İ	0	Col 25	2015-16 Computed LOB Budget LC	1,954,110	
<u>Col 6</u>	Over Ger Proration Over	798.0	Col 15	Local Effort 2015-16 Mineral Production		0	Col 24	2015-16 LOB Percent Cor Authorized	33.00% 1	
Col 5 2015-16	Federal Impact Aid Difference	0	Col 14 (a)	2015-16 Extraordinary	Needs State Aid	0	Col 23	2014-15 LOB Base 2 General LO Fund At	5,921,544	
Col 4	S 2015-16 Special Levies S Levies	0	Col 14	2015-16 State Aid Flow- Thru General	Fund	6,645,546	Col 22	2015-16 L Legal General C Fund	6,648,393 5,	
Col 3	2015-16 New Facilities State Aid	0	(3)				Ö		6,6	
Col 2	2015-16 Virtual State Aid	0	Col 13	Block Grant 2015-16 Capital Outlay	State Aid	70,568	Col 21	2015-16 Adopted General Fund	6,863,572	
<u>Col 1</u>	2014-15 Adjusted General State Aid	4,499,047	Col 12	Block Grant 2015-16 KPERS State	Aid	368,234	Col 20	2015-16 Computed General Fund (indl COL)	6,648,393	

#### Column Notes

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



June 21, 2016

FINAL

Don Potter, Superintendent USD 461 Neodesha PO BX 88 Neodesha KS 66757-0088

**Audited Enrollment** 

Dear Mr. Potter,

The legal general fund budget for USD 461, for 2015-16, is **\$6,565,171**, and the legal supplemental general fund budget is **\$1,891,821**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

CASTA

Craig Neuenswander, Director School Finance

cc:

District Clerk President of Board

June 21, 2016

FINAL

Audited Enrollment

**USD 461 Neodesha** 

# 2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	529,063							
Col 10	Block Grant 2015-16 LOB State Aid	1,148,085	Col 19	Local Effort 2015-16 Interest on Idle Funds	5,183				
Col 9	Block Grant 2015-16 General State Aid	4,390,970	Col 18 (a)	2015-16 Local Effort Misc Revenue	0	distribution to the second sec			
<u>Col</u> 8	2015-16 Total Budget Reduction	0	Col 18	Local Effort : 2015-16 Authorized n Transfers	0	Col 27	2015-16 Legal LOB Budget	1,891,821	
<u>Col 7</u>	6/30/2015 Unencumbered T	თ	Col 17	t Local Effort 2015-16 d Pupil Tuition	0	<u>Col 26</u>	2015-16 Adopted LOB Budget	1,891,821	
<u>col 6(a)</u>	2015-16 Gen State Aid OverProration Un \$25	0	Col 16	t Local Effort 2015-16 Federal Impact Aid	0	Col 25	2015-16 Computed LOB Budget LO	1,891,821	
<u>col 6</u>	Over Gen Proration Over FTE	0.669	Col 15	Local Effort 2015-16 Mineral Production Tax	0	Col 24	2015-16 2 LOB Percent Com Authorized	33.00% 1,	
Col 5		0	Col 14 (a)	2015-16 Extraordinary Needs State Aid	50,526	Col 23 Cc	2014-15 LOB Base 20: General LOB Fund Autt	5,732,792 33	
<u>Col 4</u>	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Thru General Fund	6,509,453				
Col 3	2015-16 New Facilities State Aid	0			6,1	Col 22	2015-16 Legal General Fund	6,565,171	
<u>Col 2</u>	2015-16 Virtual F State Aid S	0	Col 13	Block Grant 2015-16 Capital Outlay State Aid	83,970	<u>Col 21</u>	2015-16 Adopted General Fund	6,767,192	
Col 1	2014-15 Adjusted General State Aid	4,390,979	Col 12	Block Grant 2015-16 KPERS State Ald	357,365	Col 20	2015-16 Computed Seneral Fund (incl COL)	6,565,171	

#### Column Notes

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



June 21, 2016

**FINAL** 

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 2015-16, is \$3,396,770, and the legal supplemental general fund budget is \$907,277. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely.

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

a at a

FINAL

Audited Enrollment

# 2015-16 Legal Maximum General Fund Budget USD 462 Central

2015-16 Computed General Fund (incl COL) 3,396,770	173,801	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,315,495	2014-15 Adjusted General State Aid	<u>Col 1</u>
2015-16 Adopted General Fund 3,508,312	37,232	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2015-16 Legal General Fund 3,396,770	3,39			0	2015-16 New Facilities State Aid	Col 3
	3,393,250	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
2014-15 LOB Base General L Fund 3,024,258	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
Col 24  2015-16  LOB Percent Authorized  30.00%	ω			310.4	Over Proration FTE	Col 6
2015-16 2015-16 Computed LOB Budget 907,277	3,520	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2015-16 B Adopted LOB Budget 907,277	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015  Unencumbered Cash Balance	<u>Col 7</u>
2015-16 Legal LOB Budget 907,277	0	Local Effort Effort 2015-16 -16 Authorized Jition Transfers	Z Col 18	0	2015-16 d Total Budget Reduction	Col 8
	0	t 2015-16 d Local Effort Misc Revenue	Col 18 (a)	2,315,495	Block Grant 2015-16 General State Aid	<u>Col 9</u>
	0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	560,069	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
				306,653	2015-16 Special Ed State Aid	<u>Col 11</u>

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



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

www.ksde.org

**Audited Enrollment** 

June 21, 2016

Kim Stephens, Superintendent USD 463 Udall

Box 386

Udall KS 67146

Dear Mr. Stephens,

The legal general fund budget for USD 463, for 2015-16, is **\$3,367,514**, and the legal supplemental general fund budget is **\$928,029**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

FINAL

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

A AI G

cc: District Clerk

### USD 463 Udall

# 2015-16 Legal Maximum General Fund Budget

3,367,514	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	178,692	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,323,214	2014-15 Adjusted General State Aid	Col 1
3,496,843	2015-16 Adopted General Fund	Col 21	26,598	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
3,367,514	2015-16 Legal General Fund	<u>Col 22</u>	3,36			0	2015-16 New Facilities State Aid	Col 3
		2	3,366,933	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Ald	Col 4
3,093,431	2014-15 LOB Base General L Fund /	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	(5)		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	334.1	Over Proration FTE	Col 6
928,029	2015-16 Computed LOB Budget	<u>Col 25</u>	581	Local Effort 2015-16 La Mineral Production Tax I	Col 15	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
		·	0	Local Effort 2015-16 Federal Impact Aid	<u>Col 16</u>			P
928,029	2015-16 Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Pupil Tuition	<u>Col 17</u>	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
928,029	2015-16 Legal LOB Budget	Col 27	0	Local Effort rt 2015-16 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,323,214	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	489,744	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
		***************************************				348,685	2015-16 Special Ed State Aid	Col 11

#### Column Notes

1

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

- 14 20 22 23 27



June 21, 2016

FINAL

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

Audited Enrollment

Dear Dr. Rantz,

The legal general fund budget for USD 464, for 2015-16, is \$14,579,987, and the legal supplemental general fund budget is \$3,684,608. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk CC:

4T 6

### FINAL

## **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget USD 464 Tonganoxie

14,579,987	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	870,174	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	9,167,274	2014-15 Adjusted General State Aid	<u>Col 1</u>
15,098,107	2015-16 Adopted General Fund	<u>Col 21</u>	184,317	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
14,579,987	2015-16 Legal General Fund	<u>Col 22</u>	14,57		Ŋ	774,637	2015-16 New Facilities State Aid	Col 3
		•	14,572,817	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
12,282,025	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24		_	,-	1,906.5	Over Proration FTE	Col 6
3,684,608	2015-16 Computed LOB Budget	<u>Col 25</u>	<b>j.</b>	Local Effort 2015-16 Loc Mineral 20 Production Froduction Improved		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
		ic.	0	Local Effort 2015-16 Federal Impact Aid	Col 16			
3,684,608	2015-16 Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Pupil Tuition	Col 17	<del>1-4</del>	6/30/2015 Unencumbered Cash Balance	Col 7
3,684,608	2015-16 Legal LOB Budget	Col 27	0	Local Effort rt 2015-16 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	9,941,910	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			7,168	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,999,066	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
					777	1,577,350	2015-16 Special Ed State Aid	<u>Col 11</u>

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



School Finance

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

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

June 21, 2016

**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 2015-16, is \$18,651,854, and the legal supplemental general fund budget is \$4,821,269. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4I 6

District Clerk cc:

## 2015-16 Legal Maximum General Fund Budget **USD 465 Winfield**

18,651,854	2015-16 Computed General Fund (incl COL)	Col 20	1,564,794	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	11,748,597	2014-15 Adjusted General State Aid	<u>Col 1</u>
19,650,099	2015-16 Adopted General Fund	<u>Col 21</u>	253,992	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
18,651,854	2015-16 Legal General Fund	Col 22	18,6			0	2015-16 New Facilities State Aid	Col 3
	16 neral	12	18,638,503	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
16,070,897	2014-15 LOB Base General L	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	13,			2,192.9	Over Proration FTE	Col 6
4,821,269	2015-16 Computed LOB Budget	<u>Col 25</u>	13,351	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
4,821,269	2015-16 )B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
4,821,269	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort ffort 2015-16 16 Authorized ition Transfers	Z Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	11,748,597	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	2,812,704	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						2,258,416	2015-16 Special Ed State Aid	Col 11

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



School Finance

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

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Rumford,

The legal general fund budget for USD 466, for 2015-16, is \$6,655,243, and the legal supplemental general fund budget is \$2,096,672. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I G

District Clerk CC:

## 2015-16 Legal Maximum General Fund Budget **USD 466 Scott County**

6,655,243	2015-16 Computed General Fund (incl COL)	Col 20	422,853	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,368,480	2014-15 Adjusted General State Aid	Col 1
6,932,394	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	69,330	2015-16 Virtual State Aid	Col 2
6,655,243	2015-16 Legal General Fund	Col 22	6,5			0	2015-16 New Facilities State Aid	Col 3
		22	6,527,946	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
6,988,906	2014-15 LOB Base General L Fund	Col 23	82,439	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	4:			920.5	Over Proration FTE	Col 6
2,096,672	2015-16 Computed LOB Budget	<u>Col 25</u>	43,965		Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
2,096,672	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	<u>Col 16                                   </u>	893	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,096,672	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	17 Col 18	0	2015-16 xd Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,436,917	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	196,236	Block Grant 2015-16 LOB State Aid	Col 10
						471,940	2015-16 Special Ed State Aid	Col 11

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Higgins,

The legal general fund budget for USD 467, for 2015-16, is \$3,625,618, and the legal supplemental general fund budget is \$1,141,740. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

cc: District Clerk

4T 6

## 2015-16 Legal Maximum General Fund Budget USD 467 Leoti

3,625,618	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	239,143	Block Grant 2015-16 KPERS State Aid	Col 12	2,979,063	2014-15 Adjusted General State Aid	<u>Col 1</u>
3,767,417	2015-16 Adopted General Fund	<u>Col 21</u>	0	t Block Grant 2015-16 e Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
3,625,618	2015-16 Legal General Fund	<u>Col 22</u>	3,599,098	t 2015-16 State Aid Flow- ay Thru General Fund	Col 14	0	2015-16 20: New Sp Facilities Le State Aid Sta	Col 3
3,805,801	2014-15 LOB Base General Fund	<u>Col 23</u>	86	_		0	2015-16 Fed Special Im Levies A State Aid Diffe	Col 4 Co
1 30.00%	e 2015-16 LOB Percent Authorized	<u>Col 24</u>	0	2015-16 Extraordinary Needs Strate Aid	Col 14 (a)	0 402.5	Federal Impact Over Aid Proration Difference FTE	<u>Col 5</u>
6 1,141,740	6 2015-16 ent Computed LOB ed Budget	<u>Col 25</u>	11,295	Local Effort 2015-16 Mineral Production Tax	Col 15	.5 O	2015-16 ir Gen State Aid OverProration \$25	<u>6 Col 6(a)</u>
			0	Local Effort 2015-16 Federal Impact Aid	<u>Col 16</u>		Une Cas	
1,141,740 1,	2015-16 2 Adopted Le LOB Budget I	Col 26	0	Local Effort 2015-16 Pupil Tuition	Col 17	<b>1-4</b>	6/30/2015 Inencumbered To	<u>Col 7</u>
1,141,740	2015-16 Legal LOB Budget	Col 27	10,000	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,979,062	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			5,224	Local Effort 2015-16 Interest on Idle Funds	Col 19	156,279	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						224,614	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

Larry Lysell, Superintendent USD 468 Healy Public Schools 5006 N Dodge Rd Healy KS 67850

**Audited Enrollment** 

Dear Mr. Lysell,

The legal general fund budget for USD 468, for 2015-16, is **\$833,335**, and the legal supplemental general fund budget is **\$306,623**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

A AT G

Craig Neuenswander, Director School Finance

cc: District Clerk
President of Board

June 21, 2016

### **FINAL**

**Audited Enrollment** 

## 2015-16 Legal Maximum General Fund Budget **USD 468 Healy Public Schools**

Col 11	2015-16 Special Ed State Aid	104,481							
Col 10	Block Grant 2015-16 LOB State Aid	0	Col 19	Local Effort 2015-16	Interest on Idle Funds	2,066			
<u>Col 9</u>	Block Grant 2015-16 General State Aid	669,158	Col 18 (a)	2015-16	Local Effort Misc Revenue	1,600			
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16	Authorized	0	Col 27	2015-16 Legal LOB Budget	306,623
<u>Col 7</u>	6/30/2015 Unencumbered Cash Balance	0	Col 17	د	2015-16 Pupil Tuition	0	Col 26	2015-16 Adopted L OB Budget	306,623
Col 6(a)	2015-16 Gen State Aid 6 OverProration Une \$25 Ca	0	Col 16	Local Effort 2015-16	Federal Impact Aid	0	Col 25	2015-16 Computed LOB	306,623
3	ļ		Col 15	Local Effort 2015-16 Mineral	Production Tax	6,140	Ö	[	30
Col 6	Over Proration FTE	71.6					Col 24	2015-16 LOB Percent Authorized	33.00%
Col 5	Federal Impact Aid Difference	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base General L Fund	929,162
<u>Col 4</u>	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General Fund	823,529	2	_	
Col 3	2015-16 New Facilities State Aid	0				85.	Col 22	2015-16 Legal Genera Fund	833,335
Col 2	2015-16 Virtual F State Aid Si	0	Col 13	Block Grant 2015-16	Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	916,602
Col 1	2014-15 Adjusted General State Aid	669,158	Col 12	Block Grant 2015-16	KPERS State Aid	49,890	<u>Col 20</u>	2015-16 Computed General Fund (incl COL)	833,335

<sup>2014-15</sup> General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Bagby,

The legal general fund budget for USD 469, for 2015-16, is \$19,854,342, and the legal supplemental general fund budget is \$4,884,132. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I 6

cc: District Clerk

### FINAL

### Audited Enrollment

## 2015-16 Legal Maximum General Fund Budget USD 469 Lansing

19,854,342	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	1,449,747	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	11,480,546	2014-15 Adjusted General State Aid	Col 1
20,609,139	2015-16 Adopted General Fund	<u>Col 21</u>	140,111	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
19,854,342	2015-16 Legal General Fund	<u>Col 22</u>	19,829,020	Sta	S	878,256	2015-16 : New Facilities State Aid S	Col 3
	<u>ā</u>		9,020	2015-16 te Aid Flow- ru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
16,280,440	2014-15 LOB Base General Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	<u>Col 24</u>				2,544.4	Over Proration FTE	Col 6
4,884,132	2015-16 Computed LOB Budget	Col 25	17 20	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
4,8		iΩ	20,565	Local Effort 2015-16 Federal Impact Aid	<u>Col 16</u>	4.		10
4,884,132	2015-16 Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Pupil Tuition	Col 17	4,740	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
4,884,132	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort ort 2015-16 5 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	t 2015-16 I Local Effort Misc Revenue	<u>Col 18 (a)</u>	12,354,062	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	2,816,435	Block Grant 2015-16 LOB State Aid	Col 10
						3,068,665	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Ballard,

The legal general fund budget for USD 470, for 2015-16, is \$24,543,262, and the legal supplemental general fund budget is \$6,281,908. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I 6

District Clerk cc:

## 2015-16 Legal Maximum General Fund Budget **USD 470 Arkansas City**

24,543,262	2015-16 Computed General Fund (incl COL)	Col 20	1,359,037	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	15,974,164	2014-15 Adjusted General State Aid	<u>Col 1</u>
25,787,164	2015-16 Adopted General Fund	Col 21	209,631	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
24,543,262	2015-16 Legal General Fund	Col 22	24,539,157		Ď	0	2015-16 New Facilities State Aid	Col 3
		,,-	9,157	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	<u>Col 4</u>
21,189,692	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	4,1			2,752.1	Over Proration FTE	Col 6
6,356,908	2015-16 Computed LOB Budget	Col 25	4,105	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
6,281,908	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal Z015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
6,281,908	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized 2015-16 Transfers	17 Col 18	0	2015-16 ed Total Budget e Reduction	Col 8
				Effort -16 rized rized	18			
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	15,974,164	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	4,419,108	Block Grant 2015-16 LOB State Aid	Col 10
						2,577,217	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

K.B. Criss, Superintendent USD 471 Dexter PO Box 97 Dexter KS 67038-0097

**Audited Enrollment** 

Dear Mr. Criss,

The legal general fund budget for USD 471, for 2015-16, is \$1,715,588, and the legal supplemental general fund budget is \$425,000. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

4I 6

## 2015-16 Legal Maximum General Fund Budget USD 471 Dexter

1,715,588	2015-16 Computed General Fund (incl COL)	Col 20	97,453	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,248,213	2014-15 Adjusted General State Aid	<u>Col 1</u>
1,813,219	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
1,715,588	2015-16 Legal General Fund	<u>Col 22</u>	1,713,123	2015-16 State Aid Flow- y Thru General Fund	<u>[0]</u>	0	2015-16 2 New S Facilities State Aid SI	Col 3
			123	-16 1 Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
1,650,244	2014-15 LOB Base General I Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	2,4			145.0	Over Proration FTE	Col 6
495,073	2015-16 Computed LOB Budget	Col 25	2,465	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
425,000	2015-16 B Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Loca Federal 201 Impact Aid Pupil	<u>Col 16 Co</u>	0	6/30/2015 Unencumbered Cash Balance	Col 7
			0	Local Effort 2015-16 Pupil Tuition	Col 17		_	
425,000	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,248,213	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	224,910	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						142,547	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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 2015-16, is \$8,691,677, and the legal supplemental general fund budget is \$2,475,710. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk cc: President of Board

4I 6

# USD 473 Chapman

# 2015-16 Legal Maximum General Fund Budget

8,691,677	2015-16 Computed General Fund (incl COL)	Col 20	594,876	2015-16 KPERS State Aid	Block Grant	<u>Col 12</u>	6,260,274	Adjusted General State Aid	<b><u>Col 1</u></b> 2014-15
9,152,633	2015-16 Adopted General Fund	<u>Col 21</u>	25,831	2015-16 Capital Outlay State Aid	Block Grant	Col 13	5,000	2015-16 Virtual State Aid	Col 2
8,691,677	2015-16 Legal Genera Fund	<u>Col 22</u>	8,65			_	0	New Facilities State Aid	<u>Col 3</u> 2015-16
	_	įD	8,659,551	State Aid Flow- Thru General Fund	2015-16	Col 14	0	Special Levies State Aid	<u>Col 4</u> 2015-16
8,252,368	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid		Col 14 (a)	0	Impact Aid Difference	<u><b>Col 5</b></u> 2015-16 Federal
30.00%	2015-16 LOB Percent Authorized	Col 24			Loca 20		1,047.5	Over Proration FTE	Col 6
2,475,710	2015-16 Computed LOB Budget	<u>Col 25</u>	9 21,	3	Local Effort 2015-16 Local	Col 15 Co	0	Gen State Aid OverProration \$25	<b>Col 6(a)</b> 2015-16
2,475,710	2015-16 3 Adopted LOB Budget	Col 26	21,988 0	2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Local Effort	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,475,710	2015-16 Legal LOB Budget	<u>Col 27</u>				17			lΩ
,710	-16 LOB Jet	27	0	2015-16 Authorized Transfers	Local Effort	Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			1,423	2015-16 Local Effort Misc Revenue		Col 18 (a)	6,265,274	2015-16 General State Aid	Col 9
			8,706	2015-16 Interest on Idle Funds	local Effort	<u>Col 19</u>	862,582	2015-16 LOB State Aid	Col 10
							910,988	2015-16 Special Ed State Aid	<u>Col 11</u>

- 14 20 22 23 23 27 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8).

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



June 21, 2016

**FINAL** 

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 2015-16, is \$1,129,921, and the legal supplemental general fund budget is \$379,947. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk cc:

4I 6

## 2015-16 Legal Maximum General Fund Budget **USD 474 Haviland**

1,129,921	2015-16 Computed General Fund (incl COL)	Col 20	54,384	Aid	2015-16 KPFRS State	Block Grant	<u>Col 12</u>	929,607	State Aid	Adjusted	2014-15	Col 1
1,202,338	2015-16 Adopted General Fund	<u>Col 21</u>	0	State Aid	2015-16 Capital Outlay	Block Grant	<u>Col 13</u>	0	ď	2015-16 Virtual		Col 2
1,129,921	2015-16 Legal Genera Fund	<u>Col 22</u>	1,11				<u>.</u>	0	State Aid	New	2015-16	Col 3
	leral 91	12	1,111,848	Fund	State Aid Flow-	2015-16	Col 14	0	State Aid	Special	2015-16	Col 4
89	2014-15 LOB Base General L	<u>Col 23</u>	0	Needs State Aid	2015-16		Col 14 (a)	0	Difference	Impact	Federal	Col 5
30.00%	2015-16 LOB Percent	Col 24	ហ			الور: 20		101.3	FTE	Over		Col 6
379,947	2015-16 Computed LOB	Col 25	5,361	Tax Imp	-	Local Effort 2015-16 Loca	Col 15 Co	0	\$25	Gen State Aid	2015-16	Col 6(a)
379,947		<u>Col 26</u>	0 0	Impact Aid Pupil Tuition	_	Local Effort	Col 16 Col 17	0	Cash Balance			<u>Col 7</u>
379,947	2015-16 Legal LOB	Col 27				Loca		0	Reduction			Col 8
			0	Transfers	2015-16	Local Effort	Col 18					
		***************************************	9,146	Misc Revenue	2015-16		Col 18 (a)	929,607	General State Aid	2015-16	Block Grant	Col 9
			3,566	Idle Funds	2015-16	Local Effort	Col 19	0	Aid	2015-16	Block Grant	<u>Col 10</u>
								127,857	Special Ed State Aid	2015-16		<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Witt,

The legal general fund budget for USD 475, for 2015-16, is \$69,963,705, and the legal supplemental general fund budget is \$17,546,515. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4± 6

CC:

District Clerk President of Board

## 2015-16 Legal Maximum General Fund Budget **USD 475 Geary County Schools**

69,963,705	2015-16 Computed General Fund (incl COL)	Col 20	4,466,593	2015-16 KPERS State Aid	Block Grant	<u>Col 12</u>	32,134,033	Adjusted General State Aid	<b>Col 1</b> 2014-15
72,449,705	2015-16 Adopted General Fund	Col 21	418,310	2015-16 Capital Outlay State Aid	Block Grant	<u>Col 13</u>	75,875	2015-16 Virtual State Aid	Col 2
69,963,705	2015-16 Legal General Fund	Col 22	59,010,072			Ω	985,342		<u>Col 3</u> 2015-16
			0,072	State Aid Flow- Thru General Fund	2015-16	Col 14	0	Special Levies State Aid	<b>Col 4</b> 2015-16
58,488,382	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid		Col 14 (a)	0	Impact Aid Difference	<u><b>Col 5</b></u> 2015-16 Federal
30.00%	2015-16 LOB Percent Authorized	Col 24	<b>—</b>		Local 201	-	8,114.7	Over Proration FTE	<u>Col 6</u>
17,546,515	2015-16 Computed LOB Budget	Col 25	173 10,8		Local Effort 2015-16 Loca	Col 15 Co	0	Gen State Aid OverProration \$25	<u>Col 6(a)</u> 2015-16
17,546,515	2015-16 )B Adopted LOB Budget	Col 26	10,843,113	]_	Local Effort	Col 16 C	0	1 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
			0	Local Effort 2015-16 Pupil Tuition		Col 17		_	
17,546,515	2015-16 Legal LOB Budget	Col 27	0	2015-16 Authorized Transfers	Local Effort	<u>Col 18</u>	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			2,682	2015-16 Local Effort Misc Revenue		Col 18 (a)	33,195,250	2015-16 General State Aid	Col 9
			107,665	2015-16 Interest on Idle Funds	Local Effort	<u>Col 19</u>	13,350,881	2015-16 LOB State Aid	Col 10
						A SA	7,579,038	2015-16 Special Ed State Aid	<u>Col 11</u>

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

June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Zehr,

The legal general fund budget for USD 476, for 2015-16, is \$1,320,540, and the legal supplemental general fund budget is \$418,312. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4T G

cc:

District Clerk President of Board

## 2015-16 Legal Maximum General Fund Budget USD 476 Copeland

1,320,540	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	76,677	Block Grant 2015-16 KPERS State Aid	Col 12	1,094,852	2014-15 Adjusted General State Aid	Col 1
1,360,979	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	22,799	2015-16 Virtual State Aid	Col 2
1,320,540	2015-16 Legal General Fund	Col 22	1,2:			0	2015-16 New Facilities State Aid	Col 3
	_	12	1,273,412	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	<u>Col 4</u>
1,394,372	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	ω			105.0	Over Proration FTE	Col 6
418,312	2015-16 Computed LOB Budget	<u>Col 25</u>	3,612	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
418,312	2015-16 3 Adopted LOB Budget	Col 26	0 0	ocal Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	13	6/30/2015 Unencumbered Cash Balance	Col 7
418,312	2015-16 Legal LOB Budget	Col 27	0	Local Effort Effort 2015-16 -16 Authorized Jition Transfers	.7 Col 18	0	2015-16 d Total Budget Reduction	Col 8
į			39,090	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,117,638	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			4,413	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
					***************************************	79,097	2015-16 Special Ed State Aid	<u>Col 11</u>

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



School Finance

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

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

June 21, 2016

**FINAL** 

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 2015-16, is \$2,034,462, and the legal supplemental general fund budget is \$674,060. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

a at a

## 2015-16 Legal Maximum General Fund Budget USD 477 Ingalls

2015-16 Computed General Fund (incl COL) 2,034,462	Col 20	129,869	Block Grant 2015-16 KPERS State Aid	Col 12	1,723,951	2014-15 Adjusted General State Aid	<u>Col 1</u>
2015-16 Adopted General Fund 2,133,092	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2015-16 Legal General Fund 2,034,462	Col 22	2,03			0	2015-16 New Facilities State Aid	<u>Col 3</u>
	Ñ	2,029,308	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
2014-15 LOB Base General L Fund 2,246,868	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
2015-16 LOB Percent Authorized 30.00%	Col 24	5,			232.0	Over Proration FTE	<u>Col 6</u>
2015-16 Computed LOB Budget 674,060	<u>Col 25</u>	5,154	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2015-16 B Adopted LOB Budget 674,060	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015  Unencumbered  Cash Balance	Col 7
2015-16 Legal LOB Budget 674,060	<u>Col 27</u>	0	Local Effort Effort 2015-16 5-16 Authorized uition Transfers	17 Col 18	0	2015-16 ad Total Budget e Reduction	Col 8
		0	ort 2015-16 5 2015-16 ed Local Effort Misc Revenue	Col 18 (a)	1,723,951	Block Grant 2015-16 General State Aid	<u>Col 9</u>
		0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	16,113	Block Grant 2015-16 LOB State Aid	Col 10
					159,375	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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 2015-16, is **\$2,200,646**, and the legal supplemental general fund budget is **\$534,000**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

9 AI G

cc: District Clerk

FINAL

Audited Enrollment

## 2015-16 Legal Maximum General Fund Budget USD 479 Crest

2,200,646	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	129,712	KPERS State	Block Grant	<u>Col 12</u>	1,662,194	Adjusted General State Aid	<u>Col 1</u> 2014-15
2,343,679	2015-16 Adopted General Fund	<u>Col 21</u>	0	Capital Outlay State Aid	Block Grant	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
2,200,646	2015-16 Legal General Fund	Col 22	2,20			<u>O</u>	0	New Facilities State Aid	<u><b>Col 3</b></u> 2015-16
		Į <b>O</b>	2,200,646	Thru General Fund	2015-16	Col 14	0	Special Levies State Aid	<u>Col.4</u> 2015-16
2,253,705	2014-15 LOB Base General I Fund	Col 23	0	Extraordinary Needs State Aid	0	Col 14 (a)	0	Impact Aid Difference	<u>Col 5</u> 2015-16 Federal
30.00%	2015-16 LOB Percent Authorized	Col 24			_		200.0	Over Proration FTE	<u>Col 6</u>
676,112	2015-16 Computed LOB Budget	Col 25	0	Production Fe	Ä	Col 15 C	0	Gen State Aid OverProration \$25	<u>Col 6(a)</u> 2015-16
534		හ	0	Federal Impact Aid	Local Effort	Col 16			lΩ
534,000	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	2015-16 Pupil Tuition	1	Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
534,000	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Authorized Transfers	<del></del>	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	) ) ) )	Col 18 (a)	1,662,194	2015-16 General State Aid	<u>Col 9</u> Block Grant
		1	0	2015-16 Interest on Idle Funds	Local Effort	Col 19	146,232	2015-16 LOB State Aid	Col 10
		7,70,70,1					262,508	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

Renae Hickert, Interim Superintendent USD 480 Liberal Box 949 Liberal KS 67905-0949

**Audited Enrollment** 

Dear Ms. Hickert,

The legal general fund budget for USD 480, for 2015-16, is \$41,029,432, and the legal supplemental general fund budget is \$9,978,000. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4± 6

cc:

District Clerk President of Board

## 2015-16 Legal Maximum General Fund Budget USD 480 Liberal

41,029,432	2015-16 Computed General Fund (incl COL)	Col 20	2,604,177	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	28,926,427	2014-15 Adjusted General State Aid	Col 1
42,395,613	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
41,029,432	2015-16 Legal General Fund	Col 22	41,0		-	0	2015-16 New Facilities State Aid	<u>Col 3</u>
	16 neral	ĮD	41,016,871	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
36,455,034	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	12			4,737.5	Over Proration FTE	Col 6
10,936,510	2015-16 Computed LOB Budget	Col 25	12,561	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
9,978,000	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Federal Federal Impact Aid Pupil Tuition	Col 16 Col 17	o	6/30/2015 Unencumbered Cash Balance	Col 7
9,978,000	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 16 Authorized Ition Transfers	7 Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	t 2015-16 Local Effort Misc Revenue	Col 18 (a)	28,926,427	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	6,820,169	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						2,666,098	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

Dear Mr. Blevins,

Audited Enrollment

The legal general fund budget for USD 481, for 2015-16, is **\$2,826,030**, and the legal supplemental general fund budget is **\$921,368**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4± 4

cc:

District Clerk
President of Board

## 2015-16 Legal Maximum General Fund Budget **USD 481 Rural Vista**

2,826,030	2015-16 Computed General Fund (incl COL)	Col 20	163,469	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,281,706	2014-15 Adjusted General State Aid	Col 1
2,929,878	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
2,826,030	2015-16 Legal General Fund	<u>Col 22</u>	2,826,030	Sta Th	2	0	2015-16 New Facilities State Aid	Col 3
			,030	2015-16 te Aid Flow- ru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,071,227	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	***************************************			301.8	Over Proration FTE	Col 6
 921,368	2015-16 Computed LOB Budget	<u>Col 25</u>	0 0	Local Effort 2015-16 Local Effort 2015-16 Mineral Production Tax Impact Aid	Col 15 Col 16	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
921,368	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Effort 5-16 Local Effort eral 2015-16 <u>tt Aid Pupil Tuition</u>	16 Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
921,368	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort ffort 2015-16 .16 Authorized <u>ition Transfers</u>	Z Col 18	0	2015-16 d Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	2,281,706	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	140,099	Block Grant 2015-16 LOB State Aid	Col 10
						240,756	2015-16 Special Ed State Aid	<u>Col 11</u>

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

June 21, 2016

**FINAL** 

Randy Freeman, Superintendent USD 482 Dighton Box 878 Dighton KS 67839-0878

**Audited Enrollment** 

Dear Mr. Freeman,

The legal general fund budget for USD 482, for 2015-16, is \$2,025,736, and the legal supplemental general fund budget is \$683,897. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4T 6

District Clerk cc:

## 2015-16 Legal Maximum General Fund Budget **USD 482 Dighton**

2,025,736	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	127,294	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	1,707,880	2014-15 Adjusted General State Aid	<u>Col 1</u>
2,235,390	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
2,025,736	2015-16 Legal General Fund	<u>Col 22</u>	2,007,466	2015-16 State Aid Flow- Y Thru General Fund	3	9,245	2015-16 2 New Facilities State Aid S	Col 3
			,466	5-16 d Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
2,279,658	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24	17,	_	-	233.5	Over Proration FTE	Col 6
683,897	2015-16 Computed LOB Budget	Col 25	17,581			0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
683,897	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Federal 20 Impact Aid Pupil	Col 16 Co	0	6/30/2015 Unencumbered Cash Balance	Col 7
		•	0	Local Effort 2015-16 Pupil Tuition	Col 17			
683,897	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,717,125	Block Grant 2015-16 General State Aid	Col 9
			689	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						163,047	2015-16 Special Ed State Aid	Col 11

- 14 20 23 27 27 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Argo,

The legal general fund budget for USD 483, for 2015-16, is \$6,857,442, and the legal supplemental general fund budget is \$1,379,609. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk CC:

## 2015-16 Legal Maximum General Fund Budget **USD 483 Kismet-Plains**

6,857,442	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	434,596	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,864,166	2014-15 Adjusted General State Aid	Col 1
7,217,357	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
6,857,442	2015-16 Legal Genera Fund	Col 22	6,8			0	2015-16 New Facilities State Aid	Col 3
		iö	6,809,473	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
7,545,875	2014-15 LOB Base General Lu Fund /	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	25			693.5	Over Proration FTE	Col 6
2,263,763	2015-16 Computed LOB Budget	<u>Col 25</u>	25,822	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	<u>col 6(a)</u>
1,379,609	2015-16 3 Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	16,894	6/30/2015 Unencumbered Cash Balance	Col 7
1,379,609	2015-16 Legal LOB Budget	Col 27	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
			0	t 2015-16 d Local Effort Misc Revenue	<u>Col 18 (a)</u>	5,847,272	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			5,253	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	Col 10
						527,605	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

FINAL

Brian Smith, Superintendent USD 484 Fredonia PO Box 539 Fredonia KS 66736-0539

**Audited Enrollment** 

Dear Mr. Smith,

The legal general fund budget for USD 484, for 2015-16, is \$5,905,703, and the legal supplemental general fund budget is \$1,719,460. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4T 6

cc:

District Clerk President of Board

#### FINAL

## Audited Enrollment

## 2015-16 Legal Maximum General Fund Budget USD 484 Fredonia

5,905,703	2015-16 Computed General Fund (incl COL)	Col 20	330,219	Block Grant 2015-16 KPERS State Aid	Col 12	4,323,603	2014-15 Adjusted General State Aid	Col 1
6,156,117	2015-16 Adopted General Fund	<u>Col 21</u>	12,250	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	20,473	2015-16 Virtual State Aid	Col 2
5,905,703	2015-16 Legal General Fund	Col 22	5,90			0	2015-16 New Facilities State Aid	Col 3
		12	5,904,472	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
5,731,534	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24		_		652.5	Over Proration FTE	<u>Col 6</u>
1,719,460	2015-16 Computed LOB Budget	<u>Col 25</u>	144	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
1,719,460	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	1,087	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,719,460	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort fort 2015-16 16 Authorized Ition Transfers	Z Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	4,342,989	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	718,659	Block Grant 2015-16 LOB State Aid	Col 10
						500,355	2015-16 Special Ed State Aid	Col 11

- 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid Block Grant (sum of columns 1 thru 8).
  2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
  2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).

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



School Finance

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

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

June 21, 2016

**FINAL** 

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 2015-16, is \$4,495,311, and the legal supplemental general fund budget is \$1,231,439. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk cc:

# **USD 487 Herington**

# 2015-16 Legal Maximum General Fund Budget

4,495,311	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	242,495	Block Grant 2015-16 KPERS State Aid	Col 12	3,110,697	2014-15 Adjusted General State Aid	Col 1
4,766,548	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	50,993	2015-16 Virtual State Aid	<u>Col 2</u>
4,495,311	2015-16 Legal General Fund	<u>Col 22</u>	4,4			0	2015-16 New Facilities State Aid	Col 3
		22	4,495,282	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,104,795	2014-15 LOB Base General L( Fund /	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				449.0	Over Proration FTE	Col 6
1,231,439	2015-16 Computed LOB Budget	Col 25	12 0	Local Effort 2015-16 Local Effo Mineral 2015-16 Production Federal Tax Impact A		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
1,231,439	2015-16 Adopted LOB Budget	Col 26	0	Local Effort 2015-16    Local Effort    Federal    2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	17	6/30/2015 Unencumbered Cash Balance	Col 7
1,231,439	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 16 Authorized ition Transfers	Z Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,161,673	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	705,774	Block Grant 2015-16 LOB State Aid	Col 10
						385,340	2015-16 Special Ed State Aid	Col 11

- 14 20 22 23 27 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid - Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

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

June 21, 2016

FINAL

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

**Audited Enrollment** 

Dear Mr. Katt,

The legal general fund budget for USD 489, for 2015-16, is \$18,373,213, and the legal supplemental general fund budget is \$5,850,530. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4T 6

cc: District Clerk

#### FINAL

## Audited Enrollment

## 2015-16 Legal Maximum General Fund Budget USD 489 Hays

18,373,213	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	1,661,747	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	13,486,465	2014-15 Adjusted General State Aid	Col 1
19,373,317	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	218,228	2015-16 Virtual State Aid	Col 2
18,373,213	2015-16 Legal General Fund	Col 22	18,347,418	2015-16 State Aid Flow- y Thru General Fund	<u>6</u>	0 4	2015-16 2 New : Facilities State Aid S	<u>Col 3</u>
			,418	i-16 d Flow- eneral	Col 14	483,454	2015-16 Special Levies State Aid	Col 4
19,501,768	2014-15 LOB Base General I Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	55			2,807.5	Over Proration FTE	Col 6
5,850,530	2015-16 Computed LOB Budget	<u>Col 25</u>	15,324	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp	Col 15 C	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
5,850,5	2015-16 DB Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Lo Federal 2 Impact Aid Puj	Col 16 _ 0	4,700	6/30 Unenci Cash	Col 7
0,530	Think necessary	lo.	0	Local Effort 2015-16 Pupil Tuition	Col 17	U		17
5,850,530	2015-16 Legal LOB Budget	Col 27	0	Local Effort t 2015-16 Authorized n Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	14,183,447	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			5,771	Local Effort 2015-16 Interest on Idle Funds	Col 19	315,086	Block Grant 2015-16 LOB State Aid	Col 10
						2,187,138	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mrs. Givens,

The legal general fund budget for USD 490, for 2015-16, is \$13,418,983, and the legal supplemental general fund budget is \$4,168,515. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

District Clerk cc:

## 2015-16 Legal Maximum General Fund Budget **USD 490 El Dorado**

13,418,983	2015-16 Computed General Fund (incl COL)	Col 20	833,780	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	9,893,238	2014-15 Adjusted General State Aid	Col 1
14,733,144	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	71,256	2015-16 Virtual State Aid	Col 2
13,418,983	2015-16 Legal General Fund	Col 22	13,418,781		2	374,800	2015-16 New Facilities State Aid	Col 3
			8,781	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
13,895,050	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	2:			1,866.0	Over Proration FTE	Col 6
4,168,515	2015-16 Computed LOB Budget	<u>Col 25</u>	202	Local Effort 2015-16 Loca Mineral 201 Production Fed Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
4,168,515	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
4,168,515	2015-16 Legal LOB Budget	Col 27	0	Local Effort ort 2015-16 .6 Authorized tion Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	10,339,294	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	762,578	Block Grant 2015-16 LOB State Aid	Col 10
					***************************************	1,483,129	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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 2015-16, is \$12,199,293, and the legal supplemental general fund budget is \$3,093,344. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk CC:

# USD 491 Eudora

# 2015-16 Legal Maximum General Fund Budget

12,199,293	2015-16 Computed General Fund (incl COL)	Col 20	729,984	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	7,501,331	2014-15 Adjusted General State Aid	<u>Col 1</u>
12,639,211	2015-16 Adopted General Fund	Col 21	184,564	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	129,203	2015-16 Virtual State Aid	Col 2
12,199,293	2015-16 Legal General Fund	<u>Col 22</u>	12,1		<u>.</u>	0	2015-16 New Facilities State Aid	<u>Col 3</u>
	16 heral	12	12,199,293	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
10,311,147	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0		<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24		_		1,629.7	Over Proration FTE	Col 6
3,093,344	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loc Mineral 20 Production Financial Impero		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
		ĺΩ	0	Local Effort 2015-16 Federal Impact Aid	Col 16			io
3,093,344	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	Col 17	0	6/30/2015 Unencumbered Cash Balance	Col 7
3,093,344	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort ort 2015-16 Authorized	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	7,630,534	Block Grant 2015-16 General State Aid	<u>Col 9</u>
į			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	2,052,328	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						1,601,883	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

Jeremy Boldra, Superintendent USD 492 Flinthills Box 188 Rosalia KS 67132-0188

**Audited Enrollment** 

Dear Mr. Boldra,

The legal general fund budget for USD 492, for 2015-16, is \$2,725,308, and the legal supplemental general fund budget is \$759,020. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk CC:

## 2015-16 Legal Maximum General Fund Budget **USD 492 Flinthills**

General Fund (incl COL)  2,725,308	<u>Col 20</u> 2015-16	162,665	KPERS State Aid	Block Grant 2015-16	<u>Col 12</u>	1,886,137	Adjusted General State Aid	<b>Col 1</b> 2014-15
2015-16 Adopted General Fund 2,808,613	<u>Col 21</u>	11,737	Capital Outlay State Aid	Block Grant 2015-16	<u>Col 13</u>	5,000	2015-16 Virtual State Aid	Col 2
Legal General Fund 2,725,308	<u><b>Col 22</b></u> 2015-16	2,72			io	0	New Facilities State Aid	<u>col 3</u>
		2,724,782	Thru General Fund	2015-16 State Aid Flow-	<u>Col 14</u>	0	Special Levies State Aid	<u>Col 4</u>
General L Fund 2,530,065	<u>Col 23</u> 2014-15	0	Extraordinary Needs State Aid	2015-16	Col 14 (a)	0	Impact Aid Difference	<b>Col.5</b> 2015-16
2015-16 LOB Percent Authorized 30.00%	Col 24					256.5	Over Proration FTE	Col 6
2015-16 Computed LOB Budget 759,020	<u>Col 25</u>	226	Production Fed		Col 15 Co	0	Gen State Aid OverProration \$25	<u>Col 6(a)</u>
2015-16 B Adopted LOB Budget 759,020	<u>Col 26</u>	0 0	Federal 2015-16 Impact Aid Pupil Tuition	Local Effort 2015-16 Local Effort	<u>Col 16</u>	144	6/30/2015 Unencumbered Cash Balance	Col 7
2015-16 Legal LOB Budget 759,020	<u>Col 27</u>	0	-16 Authorized Jition Transfers	Hocal Effort 2015-16	<u>Z</u> <u>Col 18</u>	0	2015-16 d Total Budget Reduction	Col 8
		0	1 Local Effort Misc Revenue	t 2015-16	<u>Col 18 (a)</u>	1,890,993	2015-16 General State Aid	Col 9
		156	Interest on Idle Funds	Local Effort 2015-16	<u>Col 19</u>	341,887	2015-16 2015-16 LOB State Aid	Col 10
						317,500	2015-16 Special Ed State Aid	<u>Col 11</u>

- 220 220 230 24 27 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
  2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
  2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
  2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
  2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Carriger,

The legal general fund budget for USD 493, for 2015-16, is \$9,041,179, and the legal supplemental general fund budget is \$2,496,158. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

a sta

## 2015-16 Legal Maximum General Fund Budget **USD 493 Columbus**

9,041,179	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	653,177	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	6,213,800	2014-15 Adjusted General State Aid	Col 1
9,412,145	2015-16 Adopted General Fund	Col 21	42,313	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
9,041,179	2015-16 Legal General Fund	Col 22	9,04			0	2015-16 New Facilities State Aid	Col 3
		12	9,040,622	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
8,320,526	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				972.4	Over Proration FTE	<u>Col 6</u>
2,496,158	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loca Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,496,158	2015-16 )B Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Loca Federal 20 Impact Aid Pupil	Col 16 Co	0	d 6/30/2015 n Unencumbered Cash Balance	<u>Col 7</u>
		lΩ	0	Local Effort 2015-16 Pupil Tuition	Col 17			
2,496,158	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 Authorized Transfers	<u>Col 18</u>	0	2015-16 Fotal Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	6,213,800	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			557	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,150,759	Block Grant 2015-16 LOB State Aid	Col 10
					***************************************	980,573	2015-16 Special Ed State Aid	<u>Col 11</u>

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

- 14 20 22 23 27



June 21, 2016

FINAL

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 2015-16, is \$4,507,735, and the legal supplemental general fund budget is \$1,423,018. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

4I 4

## 2015-16 Legal Maximum General Fund Budget USD 494 Syracuse

	4,507,735	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	234,176	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,779,212	2014-15 Adjusted General State Aid	<u>Col 1</u>
	4,733,752	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
	4,507,735	2015-16 Legal General Fund	Col 22	4,50		Q	11,171	2015-16 New Facilities State Aid	Col 3
			•	4,504,190	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
	4,743,393	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	2015-16
,	30.00%	2015-16 LOB Percent Authorized	Col 24	3,5			502.5	Over Proration FTE	Col 6
	1,423,018	2015-16 Computed LOB Budget	Col 25	3,545	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
	1,423,018	2015-16 B Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
	1,423,018	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 16 Authorized tion Transfers	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
				0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,790,383	Block Grant 2015-16 General State Aid	<u>Col 9</u>
				0	Local Effort 2015-16 Interest on Idle Funds	Col 19	212,394	Block Grant 2015-16 LOB State Aid	Col 10
***************************************							267,237	2015-16 Special Ed State Aid	Col 11

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



School Finance

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

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

June 21, 2016

**FINAL** 

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 2015-16, is \$8,632,670, and the legal supplemental general fund budget is \$2,307,743. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc:

District Clerk

4 I G

# **USD 495 Ft Larned**

# 2015-16 Legal Maximum General Fund Budget

8,632,670	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	688,907	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,600,585	2014-15 Adjusted General State Aid	<u>Col 1</u>
9,385,795	2015-16 Adopted General Fund	<u>Col 21</u>	91,624	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
8,632,670	2015-16 Legal General Fund	<u>Col 22</u>	8,54		2	0	2015-16 New Facilities State Aid	Col 3
		įD	8,543,916	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	<u>Col 4</u>
7,692,478	2014-15 LOB Base General L Fund /	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	88			885.4	Over Proration FTE	Col 6
2,307,743	2015-16 Computed LOB Budget	Col 25	8,808	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,307,743	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015  Unencumbered  Cash Balance	<u>Col 7</u>
2,307,743	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 5-16 Authorized	17 Col 18	0	2015-16 ed Total Budget e Reduction	<u>Col 8</u>
			70,083	fort 16 2015-16 zed Local Effort ers Misc Revenue	8 Col 18 (a)	5,600,585	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			9,863	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,118,037	Block Grant 2015-16 LOB State Ald	Col 10
						1,044,763	2015-16 Special Ed State Aid	<u>Col 11</u>

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



**FINAL** 

June 21, 2016

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 2015-16, is **\$1,611,962**, and the legal supplemental general fund budget is **\$442,999**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

CA STA

Craig Neuenswander, Director School Finance

cc:

District Clerk
President of Board

June 21, 2016

#### FINAL

**Audited Enrollment** 

# **USD 496 Pawnee Heights**

# 2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	128,033						
Col 10	Block Grant 2015-16 LOB State Aid	84,524	Col 19	Local Effort 2015-16 Interest on Idle Funds	1,375			
6 100	Block Grant 2015-16 General State Aid	1,023,673	Col 18 (a)	2015-16 Local Effort Misc Revenue	28,826			
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16 Authorized Transfers	90,760	Col 27	2015-16 Legal LOB Budget	442,999
Col 7	6/30/2015 Unencumbered T Cash Balance	Ħ	Col 17	Local Effort 2015-16 Pupil Tuition	0	Col 26	2015-16 Adopted L LOB Budget	442,999
Col 6(a)	2015-16 Gen State Aid 6, OverProration Une \$25	0	Col 16	Local Effort 2015-16 Federal Impact Aid	0	Col 25	2015-16 Computed LOB A Budget LO	442,999
<u>Col 6</u>	20 Over Gen Proration Over FTE	134.5	Col 15	Local Effort 2015-16 Mineral Production Tax	2,237	Col 24	-16 rcent rized	33.00% 4
Col 5	d)	0	Col 14 (a)	2015-16 Extraordinary Needs State Aid	174,824	Col 23 Co	2014-15 LOB Base 2015 General LOB Pe Fund Authol	1,342,420 33
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow- Thru General Fund	1,313,939		_	
<u>Col 3</u>	2015-16 New Facilities State Aid	0			+	Col 22	2015-16 Legal General Fund	1,611,962
Col 2	2015-16 Virtual State Aid		Col 13	Biock Grant 2015-16 Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	1,697,061
<u>Col 1</u>	2014-15 Adjusted General State Aid	990,684	Col 12	Block Grant 2015-16 KPERS State Aid	602,77	Col 20	2015-16 Computed General Fund (incl COL)	1,611,962

### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Doll,

The legal general fund budget for USD 497, for 2015-16, is **\$79,550,141**, and the legal supplemental general fund budget is **\$23,297,182**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

A AT G

Craig Neuenswander, Director School Finance

cc: District Clerk President of Board

June 21, 2016

#### FINAL

Audited Enrollment

# **USD 497 Lawrence**

# 2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	12,325,306						THE PERSON OF TH	
Col 10	Block Grant 2015-16 LOB State Aid	4,203,557	Col 19	Local Effort 2015-16	Interest on Idle Funds	10,000		-	
<u>6   00</u>	Block Grant 2015-16 General State Aid	56,772,167	Col 18 (a)	2015-16	Local Effort Misc Revenue	0			
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	Local Effort 2015-16	۷.	125,000	Col 27	2015-16 Legal LOB Budget	23,297,182
Col 7	6/30/2015 Unencumbered T	7,815	Col 17	t Local Effort	4	15,602	<u>Col 26</u>	2015-16 Adopted L OB Budget	23,297,182 2
Col 6(a)	2015-16 Gen State Aid 6 OverProration Un \$25	0	Col 16	t Local Effort 2015-16	Ī	0	Col 25	2015-16 Computed LOB Budget LO	23,297,182
<u> </u>	2 Over Gen Proration Ove	10,261.3	Col 15	Local Effort 2015-16 Mineral	Production Tax	0	Col 24	2015-16 LOB Percent Con Authorized	
Col 5	a)	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23 C	2014-15 LOB Base 20 General LOB Fund Aut	70,597,520 33
Col 4	2015-16 Special Levies State Aid	1,571,491	Col 14	2015-16 State Aid Flow-	Thru General Fund	79,391,724	·		
<u>Col 3</u>	2015-16 New Facilities State Aid	619,787				79,	Col 22	2015-16 Legal General Fund	79,550,141
<u>Col 2</u>	2015-16 Virtual State Aid	5,765,133	Col 13	Block Grant 2015-16	Capital Outlay State Aid	0	Col 21	2015-16 Adopted General Fund	83,287,891
<u>Col 1</u>	2014-15 Adjusted General State Aid	48,823,571	Col 12	Block Grant 2015-16	KPERS State Aid	6,090,694	<u>Col 20</u>	2015-16 Computed General Fund (ind COL)	79,550,141

## Column Notes

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

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

2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).

2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])

2015-16 Logal General Fund (2014-15 WTD FTE times \$4,490).

2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).

2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]). 22 23 23 25 25 25



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Mr. Bergkamp,

The legal general fund budget for USD 498, for 2015-16, is **\$4,189,603**, and the legal supplemental general fund budget is **\$1,173,503**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

A AT G

cc:

District Clerk
President of Board

## 2015-16 Legal Maximum General Fund Budget **USD 498 Valley Heights**

4,189,603	2015-16 Computed General Fund (incl COL)	Col 20	211,791	2015-16 KPERS State Aid	Slock Grant	2,907,504	2014-15 Adjusted General State Aid	Col 1
4,300,727	2015-16 Adopted General Fund	<u>Col 21</u>	46,676	Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
4,189,603	2015-16 Legal General Fund	<u>Col 22</u>	4,18		ų.	0	2015-16 New Facilities State Aid	<u>Col 3</u>
		Ñ	4,189,603	State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
3,911,676	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0	Federal Impact Aid Difference	<b>Col 5</b>
30.00%	2015-16 LOB Percent Authorized	Col 24				405.0	Over Proration FTE	Col 6
1,173,503	2015-16 Computed LOB Budget	Col 25	0	Mineral 2015-10 Co	. <del>+</del>	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
			0	2015-16 2015-16 Federal Impact Aid	Col 16			
1,173,503	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition	<u>Col 17</u>	0	6/30/2015 Unencumbered Cash Balance	Col 7
1,173,503	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Ellori rt 2015-16 Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	<u>Col 18 (a)</u>	2,907,504	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	672,055	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						351,577	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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 2015-16, is \$8,205,148, and the legal supplemental general fund budget is \$2,092,419. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4I 4

District Clerk cc:

## 2015-16 Legal Maximum General Fund Budget USD 499 Galena

8,205,148	2015-16 Computed General Fund (incl COL)	Col 20	426,122	Block Grant 2015-16 KPERS State Aid	Col 12	5,255,464	2014-15 Adjusted General State Aid	<u>Col 1</u>
8,512,278	2015-16 Adopted General Fund	Col 21	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	66,065	2015-16 Virtual State Aid	Col 2
8,205,148	2015-16 Legal Genera Fund	<u>Col 22</u>	8,20		iO	46,994	2015-16 New Facilities State Aid	Col 3
	_	Į( <b>V</b>	8,205,148	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
6,974,731	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24		_		794.2	Over Proration FTE	Col 6
2,092,419	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Loca Mineral 20: Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
2,092,419	2015-16 B Adopted LOB Budget	Col 26	0	Local Effort 2015-16 Loc Federal 20 Impact Aid Pup	Col 16 C	٥	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
			0	Local Effort 2015-16 Pupil Tuition	Col 17			
2,092,419	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort 2015-16 Authorized Transfers	Col 18	0	2015-16 Total Budget Reduction	<u>Col 8</u>
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	5,368,523	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	1,677,503	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						733,000	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Lane,

The legal general fund budget for USD 500, for 2015-16, is \$195,000,034, and the legal supplemental general fund budget is \$49,972,534. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I 4

District Clerk cc:

FINAL

**Audited Enrollment** 

## 2015-16 Legal Maximum General Fund Budget USD 500 Kansas City

195,000,034	2015-16 Computed General Fund (incl COL)	Col 20	13,265,415	KPERS State	Block Grant	<u>Col 12</u>	128,898,033	2014-15 Adjusted General State Aid	Col 1
203,195,748	2015-16 Adopted General Fund	Col 21	2,290,527	Capital Outlay State Aid	Block Grant	Col 13	554,616	2015-16 Virtual State Aid	Col 2
195,000,034	2015-16 Legal General Fund	Col 22	194,998,181		2015-16	93	0	New Facilities State Aid	Col 3
	<u>a</u>		8,181	eneral	5,16 16	Col 14	0	2015-16 Special Levies State Aid	Col 4
166,575,112	2014-15 LOB Base General L	<u>Col 23</u>	0	Extraordinary Needs State Aid	2017-16	Col 14 (a)	0		<u><b>Col 5</b></u> 2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24	0	Prog			20,512.2	Over Proration FTE	Col 6
49,972,534	2015-16 Computed LOB Budget	Col 25	J		~ Ā	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
49,972,534	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 1,853	Federal 2015-16 Impact Aid Pupil Tuition	- <del></del>	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
49,972,534	2015-16 Legal LOB Budget	<u>Col 27</u>	3 0	16 Authorized	_	Z <u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	Local Effort Misc Revenue	) ) ;	Col 18 (a)	129,452,649	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Z015-16 Interest on Idle Funds	Local Effort	Col 19	34,674,673 15,314,917	Block Grant 2015-16 LOB State Aid	Col 10
117 July 200		1000					15,314,917	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Ford,

The legal general fund budget for USD 501, for 2015-16, is **\$120,785,719**, and the legal supplemental general fund budget is **\$30,562,561**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Novenewander Di

A AT G

Craig Neuenswander, Director School Finance

cc: District Clerk
President of Board

June 21, 2016

#### FINAL

# **Audited Enrollment**

## 2015-16 Legal Maximum General Fund Budget **USD 501 Topeka Public Schools**

Col 11	2015-16 Special Ed State Aid	15,081,185							
Col 10	Block Grant 2015-16 LOB State Aid	17,843,394	Col 19	Local Effort 2015-16	Interest on Idle Funds	1,701			
6 100	Block Grant 2015-16 General State Aid	74,567,866	Col 18 (a)	2015-16	Local Effort Misc Revenue	0			
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	Local Effort	∢'	3,235,437	Col 27	2015-16 Legal LOB Budget	30,562,561
Col 7	6/30/2015 Unencumbered Cash Balance	0	Col 17	t Local Effort	-	0	Col 26	2015-16 Adopted l -OB Budget	30,562,561 3
Col 6(a)	2015-16 Gen State Aid OverProration Un \$25	0	Col 16	rt Local Effort 2015-16	Ī	0	<u>Col 25</u>	2015-16 Computed LOB Budget LO	33,616,616 3
<u> </u>	Sover Ger Proration Ove	13,073.3	Col 15	Local Effort 2015-16 Mineral	Ā	0	Col 24	2015-16 LOB Percent Cor Authorized	33.00% 3
Cols	Eding Federal Impact Aid Difference	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	0	Col 23	2014-15 LOB Base 2 Genéral LOI Fund Au	101,868,532
<u>Col 4</u>	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General Fund	117,548,581	Col 22	2015-16 L Legal General C Fund	120,785,719 101
Col 3	2015-16 New Facilities State Aid	0				11	3	201 Legal	120,7
<u>Col 2</u>	2015-16 Virtual State Aid	354,876	Col 13	Block Grant	Capital Outlay State Aid	1,461,763	Col 21	2015-16 Adopted General Fund	124,893,357
<u>Col 1</u>	2014-15 Adjusted General State Aid	74,212,990	Col 12	Block Grant	KPERS State	8,594,373	<u>Col 20</u>	2015-16 Computed General Fund (incl COL)	120,785,719

#### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).

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



June 21, 2016

**FINAL** 

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 2015-16, is \$1,177,091, and the legal supplemental general fund budget is \$378,223. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

4I 4

## 2015-16 Legal Maximum General Fund Budget USD 502 Lewis

1,177,091	2015-16 Computed General Fund (incl COL)	Col 20	61,523	Block Grant 2015-16 KPERS State Aid	Col 12	963,879	2014-15 Adjusted General State Aid	<u>Col 1</u>
1,236,337	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	Col 13	0	2015-16 Virtual State Aid	Col 2
1,177,091	2015-16 Legal General Fund	Col 22	1,11			0	2015-16 New Facilities State Aid	Col 3
	16 neral	12	1,159,441	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
1,260,744	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	2			113.0	Over Proration FTE	Col 6
378,223	2015-16 Computed LOB Budget	<u>Col 25</u>	2,068	Local Effort 2015-16 Loca Mineral 201 Production Fee Tax Impa	Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
378,223	2015-16 B Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Federal Federal Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
378,223	2015-16 Legal LOB Budget	Col 27	0	Local Effort 2015-16 -16 Authorized uition Transfers	17 <u>Col 18</u>	0	2015-16 d Total Budget Reduction	<u>Col 8</u>
			12,382	t 2015-16 Local Effort Misc Revenue	Col 18 (a)	963,879	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			3,200	Local Effort 2015-16 Interest on Idle Funds	Col 19	0	Block Grant 2015-16 LOB State Aid	Col 10
						134,039	2015-16 Special Ed State Aid	Col 11

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



#### School Finance

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

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

**Audited Enrollment** 

June 21, 2016

**FINAL** 

Shelly Martin, Superintendent USD 503 Parsons Box 1056

Parsons KS 67357-1056

Dear Dr. Martin,

The legal general fund budget for USD 503, for 2015-16, is \$10,920,527, and the legal supplemental general fund budget is \$2,939,784. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

District Clerk cc:

A SI G

## 2015-16 Legal Maximum General Fund Budget **USD 503 Parsons**

10,920,527	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	644,876	2015-16 KPERS State Aid	Block Grant	<u>Col 12</u>	7,281,320	General State Aid	2014-15 Adjusted	<u>Col 1</u>
11,291,420	2015-16 Adopted General Fund	<u>Col 21</u>	70,620	2015-16 Capital Outlay State Aid	Block Grant	<u>Col 13</u>	0	Virtual State Aid	2015-16	Col 2
10,920,527	2015-16 Legal General Fund	Col 22	10,9			3	0	Facilities State Aid	2015-16 New	Col 3
		12	10,909,253	State Aid Flow- Thru General Fund	2015-16	Col 14	0	Levies State Aid	2015-16 Special	Col 4
9,799,279	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid		Col 14 (a)	0	Aid Difference	2015-16 Federal Impact	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24					1,228.2	Proration FTE	Over	Col 6
2,939,784	2015-16 Computed LOB Budget	<u>Col 25</u>	52	]	°'ă	Col 15 C	0	OverProration \$25	2015-16 Gen State Aid	<u>Col 6(a)</u>
2,93	2015-16 DB Adopted LOB Budget	<u>Co</u>	0		Local Effort	Col 16				lC S
		<u>Col 26</u>	0	Local Effort 2015-16 Pupil Tuition		<u>Col 17</u>	0	Unencumbered Cash Balance	6/30/2015	<u>Col 7</u>
2,939,784	2015-16 Legal LOB Budget	Col 27	0	t 2015-16 Authorized in Transfers	Local Effort	<u>Col 18</u>	0	Total Budget Reduction	201 <b>5-1</b> 6	Col 8
			0	2015-16 Local Effort Misc Revenue		Col 18 (a)	7,281,320	General State Aid	Block Grant	<u>Col 9</u>
1			11,222	2015-16 Interest on Idle Funds	Local Effort	<u>Col 19</u>	1,819,315	LOB State Aid	Block Grant	<u>Col 10</u>
							1,093,122	Special Ed State Aid	2015-15	<u>Col 11</u>

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

June 21, 2016

FINAL

Doug Beisel, Superintendent USD 504 Oswego P.O. Box 129 Oswego KS 67356-0129

**Audited Enrollment** 

Dear Mr. Beisel,

The legal general fund budget for USD 504, for 2015-16, is **\$4,741,801**, and the legal supplemental general fund budget is **\$1,226,392**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

A AT G

Craig Neuenswander, Director School Finance

cc:

District Clerk President of Board

## 2015-16 Legal Maximum General Fund Budget USD 504 Oswego

4,741,801	2015-16 Computed General Fund (incl COL)	Col 20	234,288	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,132,691	2014-15 Adjusted General State Aid	Col 1
4,888,510	2015-16 Adopted General Fund	<u>Col 21</u>	50,118	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
4,741,801	2015-16 Legal General Fund	<u>Col 22</u>	4,73		2	0	2015-16 New Facilities State Aid	<u>Col 3</u>
	_	Į <b>N</b>	4,739,634	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,087,972	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	2015-16
30.00%	2015-16 LOB Percent Authorized	Col 24		_		466.0	Over Proration FTE	Col 6
1,226,392	2015-16 Computed LOB Budget	Col 25	7	Local Effort 2015-16 Local Mineral 20 Production Fe Tax Imp		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
1,226,392	2015 Adop LOB B	<u>Col 26</u>	0	Local Effort 2015-16 Federal Impact Aid F	Col 16	0	6/30 Unencu Cash E	<u>col 7</u>
	r r	26	0	Local Effort 2015-16 Pupil Tuition	Col 17	J	/2015 Imbered Balance	17
1,226,392	2015-16 Legal LOB Budget	Col 27	0	Local Effort t 2015-16 Authorized n Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,132,691	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			2,160	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	919,000	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
						403,537	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

Bobbi Williams, Superintendent USD 505 Chetopa-St. Paul 430 Elm Street Chetopa KS 67336-8852

**Audited Enrollment** 

Dear Ms. Williams,

The legal general fund budget for USD 505, for 2015-16, is **\$4,638,302**, and the legal supplemental general fund budget is **\$1,225,972**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

4 T G

cc:

District Clerk President of Board

## 2015-16 Legal Maximum General Fund Budget USD 505 Chetopa-St, Paul

4,638,302	2015-16 Computed General Fund (incl COL)	Col 20	243,929	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	3,032,237	2014-15 Adjusted General State Aid	<u>Col 1</u>
4,901,955	2015-16 Adopted General Fund	Col 21	53,251	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	12,129	2015-16 Virtual State Aid	Col 2
4,638,302	2015-16 Legal General Fund	Col 22	4,6			0	2015-16 New Facilities State Aid	Col 3
	_	22	4,637,753	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
4,086,573	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24				442.0	Over Proration FTE	Col 6
1,225,972	2015-16 Computed LOB Budget	Col 25	11	Local Effort 2015-16 Mineral Production Tax Irr	Col 15	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
		Col	0	Local Effort 2015-16 Federal Impact Aid	Col 16			io
1,225,972	2015-16 Adopted LOB Budget	ol 26	0	Local Effort 2015-16 Pupil Tuition	Col 17	538	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
1,225,972	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort rt 2015-16 Authorized on Transfers	Col 18	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	3,043,828	Block Grant 2015-16 General State Aid	<u>Col 9</u>
0,00			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	860,619	Block Grant 2015-16 LOB State Aid	<u>Col 10</u>
		MANAGE AND				436,126	2015-16 Special Ed State Aid	<u>Col 11</u>

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



June 21, 2016

**FINAL** 

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

**Audited Enrollment** 

Dear Dr. Wyrick,

The legal general fund budget for USD 506, for 2015-16, is \$13,076,225, and the legal supplemental general fund budget is \$3,375,549. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I 4

District Clerk CC:

President of Board

## 2015-16 Legal Maximum General Fund Budget **USD 506 Labette County**

13,076,225	2015-16 Computed General Fund (incl COL)	Col 20	707,468	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	8,354,754	2014-15 Adjusted General State Aid	<u>Col 1</u>
13,574,812	2015-16 Adopted General Fund	Col 21	175,769	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
13,076,225	2015-16 Legal General Fund	<u>Col 22</u>	13,07		ΩÍ	0	2015-16 New Facilities State Aid	Col 3
	_	Į( <b>V</b>	13,071,680	2015-16 State Aid Flow- Thru General Fund	Col 14	0	2015-16 Special Levies State Aid	Col 4
11,251,829	2014-15 LOB Base General I	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	4,1			1,488.8	Over Proration FTE	<u>Col 6</u>
3,375,549	2015-16 Computed LOB Budget	Col 25	4,545	Local Effort 2015-16 Loc Mineral 20 Production Fariax Imp		0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
3,375,549	2015-16 DB Adopted LOB Budget	Col 26	0	Local Effort 2015-16 I Federal Impact Aid P	Col 16	0	d 6/30/2015 n Unencumbered Cash Balance	Col 7
,549	-16 ted Idget	26	0	Local Effort 2015-16 Pupil Tuition	Col 17		2015 mbered alance	7
3,375,549	2015-16 Legal LOB Budget	Col 27	0	Local Effort rt 2015-16 Authorized on Transfers	<u>Col 18</u>	o	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	<u>Col 18 (a)</u>	8,354,754	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	Col 19	2,287,865	Block Grant 2015-16 LOB State Aid	Col 10
						1,545,824	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

Jeff Bollinger, Superintendent USD 507 Satanta Box 279 Satanta KS 67870-0279

**Audited Enrollment** 

Dear Mr. Bollinger,

The legal general fund budget for USD 507, for 2015-16, is \$2,610,317, and the legal supplemental general fund budget is \$912,132. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

4I 6

District Clerk cc:

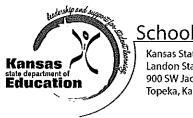
President of Board

## **USD 507 Satanta**

# 2015-16 Legal Maximum General Fund Budget

2,610,317	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	193,236	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	2,148,425	2014-15 Adjusted General State Aid	Col 1
2,651,524	2015-16 Adopted General Fund	<u>Col 21</u>	0	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	<u>Col 2</u>
2,610,317	2015-16 Legal General Fund	<u>Col 22</u>	2,5(			0	2015-16 New Facilities State Aid	Col 3
		[N	2,505,482	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	<u>Col 4</u>
3,040,440	2014-15 LOB Base General L Fund	Col 23	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24	36		_	299.5	Over Proration FTE	Col 6
912,132	2015-16 Computed LOB Budget	<u>Col 25</u>	98,667		Col 15 Co	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
912,132	2015-16 B Adopted LOB Budget	Col 26	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	<u>Col 16</u>	0	6/30/2015 Unencumbered Cash Balance	Col 7
912,132	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 5-16 Authorized uition Transfers	17 Col 18	0	2015-16 ad Total Budget e Reduction	Col 8
		***************************************	0	t 2015-16 d Local Effort Misc Revenue	Col 18 (a)	2,148,425	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			6,168	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	0	Block Grant 2015-16 LOB State Aid	Col 10
A CONTRACTOR OF THE CONTRACTOR						163,821	2015-16 Special Ed State Ald	Col 11

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



School Finance

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

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

June 21, 2016

FINAL

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 2015-16, is \$9,435,668, and the legal supplemental general fund budget is \$2,315,000. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

cc: District Clerk

4I G

President of Board

## 2015-16 Legal Maximum General Fund Budget USD 508 Baxter Springs

9,435,668	2015-16 Computed General Fund (incl COL)	<u>Col 20</u>	484,202	Block Grant 2015-16 KPERS State Aid	<u>Col 12</u>	5,930,636	2014-15 Adjusted General State Aid	Col 1
9,698,913	2015-16 Adopted General Fund	Col 21	25,707	Block Grant 2015-16 Capital Outlay State Aid	<u>Col 13</u>	66,998	2015-16 Virtual State Aid	Col 2
9,435,668	2015-16 Legal General Fund	Col 22	9,433,247	2015-16 State Aid Flow- y Thru General Fund	60	268,870	2015-16 2 New Facilities State Aid S	Col 3
	_		,247	5-16 d Flow- eneral	Col 14	0	2015-16 Special Levies State Aid	Col 4
8,168,904	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	Col 14 (a)	0	Federal Impact Aid Difference	<u>Col 5</u>
30.00%	2015-16 LOB Percent Authorized	Col 24				981.0	Over Proration FTE	Col 6
2,450,671	2015-16 Computed LOB Budget	Col 25	0	Local Effort 2015-16 Local Mineral 201 Production Fec Tax Impa		0	2015-16 Gen State Aid OverProration \$25	<u>Col 6(a)</u>
2,315,000	2015-16 3 Adopted LOB Budget	<u>Col 26</u>	0 0	Local Effort 2015-16 Local Effort Federal 2015-16 Impact Aid Pupil Tuition	Col 16 Col 17	0	6/30/2015 Unencumbered Cash Balance	<u>Col 7</u>
2,315,000	2015-16 Legal LOB Budget	<u>Col 27</u>	0	Local Effort Effort 2015-16 -16 Authorized uition Transfers	LZ Col 18	0	2015-16 d Total Budget	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	6,266,504	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			2,421	Local Effort 2015-16 Interest on Idle Funds	Col 19	1,738,400	Block Grant 2015-16 LOB State Aid	Col 10
						918,434	2015-16 Special Ed State Aid	Col 11

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



June 21, 2016

**FINAL** 

Lynn Archer, Superintendent USD 509 South Haven P.O. Box 229 South Haven KS 67140-0229

**Audited Enrollment** 

Dear Ms. Archer,

The legal general fund budget for USD 509, for 2015-16, is **\$2,241,051**, and the legal supplemental general fund budget is **\$659,995**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

A AT G

Craig Neuenswander, Director School Finance

cc: District Clerk
President of Board

June 21, 2016

### FINAL

**Audited Enrollment** 

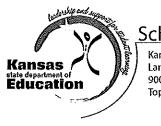
# USD 509 South Haven

# 2015-16 Legal Maximum General Fund Budget

Col 11	2015-16 Special Ed State Aid	279,720							
Col 10	Block Grant 2015-16 LOB State Aid	295,947	Col 19	Local Effort 2015-16	Interest on Idle Funds	0		,	
Col 9	Block Grant 2015-16 General State Aid	1,510,600	Col 18 (a)	2015-16	Local Effort Misc Revenue	0			
Col 8	2015-16 Total Budget Reduction	0	Col 18	_	ď.	0	Col 27	2015-16 -egal LOB Budget	659,995
Col 7	6/30/2015 Unencumbered T Cash Balance	265	Col 17	: Local Effort	:	0	Col 26	2015-16 Adopted L OB Budget	566,659
Col 6(a)	2015-16 Gen State Aid 6 OverProration Une	0	Col 16	ort 5 Local Effort 2015-16	<b>=</b>	0	Col 25	2015-16 Computed LOB / Budget LC	684,739
Col 6	Over Ge Proration Ov FTE	187.2	Col 15	Local Effort 2015-16 Mineral	Production d Tax	1,981	Col 24	2015-16 LOB Percent Cc Authorized	33.00%
Col 5	Federal Impact Aid Difference	0	Col 14 (a)	2015-16	Extraordinary Needs State Aid	31,675	Col 23	2014-15 LOB Base 2 General LOI Fund Au	2,074,966 3
Col 4	2015-16 Special Levies State Aid	0	Col 14	2015-16 State Aid Flow-	Thru General Fund	2,207,130			
Col 3	2015-16 New Facilities State Aid	0				2,2	Col 22	2015-16 Legal General Fund	2,241,051
<u>Col 2</u>	2015-16 Virtual State Aid	20,259	Col 13	Block Grant 2015-16	Capital Outlay State Aid	13,329	Col 21	2015-16 Adopted General Fund	2,390,091
Col 1	2014-15 Adjusted General State Aid	1,490,606	Col 12	Block Grant 2015-16	KPERS State Aid	107,534	<u>Col 20</u>	2015-16 Computed General Fund (incl COL)	2,241,051

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

<sup>22</sup> 23 23 25 25 27



School Finance

Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax www.ksde.org

June 21, 2016

**FINAL** 

Dale Adams, Superintendent USD 511 Attica P.O.Box 415 Attica KS 67009-0415

**Audited Enrollment** 

Dear Mr. Adams,

The legal general fund budget for USD 511, for 2015-16, is **\$1,552,890**, and the legal supplemental general fund budget is **\$481,387**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

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

Craig Neuenswander, Director School Finance

cc: District Clerk
President of Board

A AT G

#### FINAL

### **Audited Enrollment**

# 2015-16 Legal Maximum General Fund Budget

1,552,890	2015-16 Computed General Fund (incl COL)	Col 20	86,881	2015-16 KPERS State Aid	<u>Col 12</u>	1,178,535	2014-15 Adjusted General State Aid	<u>Col 1</u>
1,625,909	2015-16 Adopted General Fund	Col 21	0	State Aid	<u>Col 13</u>	0	2015-16 Virtual State Aid	Col 2
1,552,890	2015-16 Legal General Fund	<u>Col 22</u>	1,51		<b>)</b>	0	2015-16 New Facilities State Aid	<u>Col 3</u>
		,,-	1,514,196	2015-16 State Aid Flow- Thru General Fund	<u>Col 14</u>	0	2015-16 Special Levies State Aid	Col 4
1,604,623	2014-15 LOB Base General L Fund	<u>Col 23</u>	0	2015-16 Extraordinary Needs State Aid	<u>Col 14 (a)</u>	0	Federal Impact Aid Difference	Col 5
30.00%	2015-16 LOB Percent Authorized	Col 24	26			155.1	Over Proration FTE	Col 6
481,387	2015-16 Computed LOB Budget	Col 25	26,039	2015-16 Lo Mineral Production Tax Ir	+	0	2015-16 Gen State Aid OverProration \$25	Col 6(a)
		•	0	Local Effort 2015-16 Federal Impact Aid	Col 16			<b>,</b>
481,387	2015-16 Adopted LOB Budget	<u>Col 26</u>	0	: Local Effort 2015-16 Pupil Tuition	<u>Col 17</u>	12,655	6/30/2015 Unencumbered Cash Balance	Col 7
481,387	2015-16 Legal LOB Budget	Col 27	0	Local Effort ort 2015-16 S Authorized on Transfers	<u>Col 18</u>	0	2015-16 Total Budget Reduction	Col 8
			0	2015-16 Local Effort Misc Revenue	Col 18 (a)	1,165,880	Block Grant 2015-16 General State Aid	<u>Col 9</u>
			0	Local Effort 2015-16 Interest on Idle Funds	<u>Col 19</u>	74,068	Block Grant 2015-16 LOB State Aid	Col 10
						187,367	2015-16 Special Ed State Aid	<u>Col 11</u>

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



School Finance

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

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

June 21, 2016

**FINAL** 

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 2015-16, is **\$168,545,917**, and the legal supplemental general fund budget is **\$59,788,008**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

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

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

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

Sincerely,

Dale M. Dennis, Deputy Commissioner

Division of Fiscal & Administrative Services

Craig Neuenswander, Director School Finance

2 AT 6

cc: Dis

District Clerk President of Board

June 21, 2016

#### FINAL

**Audited Enrollment** 

## 2015-16 Legal Maximum General Fund Budget **USD 512 Shawnee Mission Pub Sch**

Col 11	2015-16 Special Ed State Aid	17,834,470						·			
Col 10	Block Grant 2015-16 LOB State Aid	3,013,316	Col 19	Local Effort	ZUIS-16 Interest on	Idle Funds	50,099				
<u>Col 9</u>	Block Grant 2015-16 General State Aid	133,219,087	Col 18 (a)	u + C C	2013-16 Local Effort	Misc Revenue	0				
<u>Col 8</u>	2015-16 Total Budget Reduction	0	Col 18	د	Authorized		0	Col 27	2015-16 Legal LOB Budget	59,788,008	
<u>Col 7</u>	6/30/2015 Unencumbered Cash Balance	19,418	Col 17	t - 2003   Effort		1 Pupil Tuition	. 137,153	<u>Col 26</u>	2015-16 Adopted l LOB Budget	59,788,008	
<u>Col 6(a)</u>	2015-16 Gen State Aid OverProration Un \$25	0	Col 16	ort 5 Local Effort 2015-16		Impact Aid	0	Col 25	2015-16 Computed LOB Budget LO	59,788,008	
<u>Col 6</u>	Over Ge Proration Ov FTE	26,464.1	Col 15	Local Effort 2015-16 Mineral		d Tax	0	Col 24	2015-16 LOB Percent Co Authorized	33.00% 5	
2015-16	أده	0	Col 14 (a)	A1.7.7.00	Extraordinary	Needs State Aid	0	Col 23	2014-15 LOB Base 2 General LOI Fund Au	181,175,783	
Col 4	2015-16 Special Levies State Aid	9,185,456	Col 14	2015-16 State Aid Flow:	Thru General	Fund	168,339,247		_		
Col 3	2015-16 New Facilities State Aid	0					168,	<u>Col 22</u>	2015-16 Legal Genera Fund	168,545,917	
Col 2	2015-16 Virtual State Aid	0	Col 13	Block Grant	Capital Outlay	State Aid	0	Col 21	2015-16 Adopted General Fund	176,988,467	
Col 1	2014-15 Adjusted General State Aid	124,053,049	Col 12	Block Grant	KPERS State	Aid	14,272,374	Col 20	2015-16 Computed General Fund (incl COL)	168,545,917	

### Column Notes

2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need. 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8). 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13). 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).

2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21]) 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).

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