



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

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 400 Smoky Valley

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,105,094	735,012	0	0	0	850.3	0	0	0	5,840,106	986,531	1,027,321

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
410,420	63,201	8,327,579	0	44	0	0	0	0	0

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

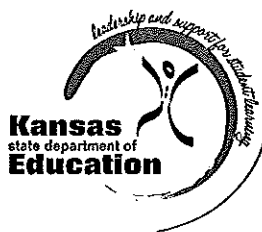
Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment****USD 402 Augusta****2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
10,422,164	28,886	0	0	0	2,173.7	0	68	0	10,450,982	2,828,686	1,665,619
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPER'S State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
903,675	191,825	16,040,787	0	568	0	0	0	0	1,300		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
16,042,723	16,959,176	16,042,723	14,217,597	30.00%	4,265,279	4,265,279	4,265,279				

Column Notes

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



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June 21, 2016

FINAL

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
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	2015-16 6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,762,054	27,832	0	0	0	222.9	0	0	0	1,789,886	0	300,980
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
135,452	0	2,226,318	0	1,438	0	0	0	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,227,756	2,410,760	2,227,756	2,355,477	30.00%	706,643	685,444	685,444				

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]).



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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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 404 Riverton **2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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



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June 21, 2016

FINAL

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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

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**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,684,771	0	0	0	0	792.5	0	4,684	0	4,680,087	16,955	730,435

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14(a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
455,941	0	5,883,418	0	17,792	0	0	0	0	0

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
5,905,894	6,255,228	5,905,894	6,398,486	33.00%	2,111,500	2,111,500	2,111,500

Column Notes

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



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June 21, 2016

FINAL

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
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

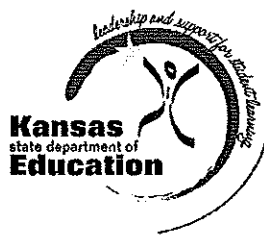
Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

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

June 21, 2016

FINAL

Audited Enrollment

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,526,326	12,085	0	0	0	535.8	0	0	0	3,538,411	649,819	746,318

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14(a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
289,648	28,306	5,252,502	0	0	0	0	0	0	8,000

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
5,260,502	5,508,538	5,260,502	4,913,629	33.00%	1,621,498	1,564,426	1,564,426

Column Notes

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



School Finance

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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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

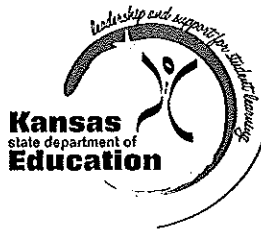
USD 411 Goessel

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,910,678	0	25,808	0	0	276.1	0	0	0	1,936,486	448,537	381,423
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPER State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
140,424	15,987	2,922,857	0	44	0	0	0	0	1,771		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,924,672	3,062,265	2,924,672	2,617,270	33.00%	863,699	815,000	815,000				

Column Notes

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



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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
President of Board

June 21, 2016

FINAL**Audited Enrollment**

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

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

Audited Enrollment

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

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
7,934,717	41,531	0	0	0	1,671.7	0	0	0	7,976,248	1,255,432	1,407,135

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Local Effort 2015-16 Authorized Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
642,788	88,257	11,369,860	0	0	0	0	0	0	0

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
11,369,860	11,837,765	11,369,860	10,692,411	33.00%	3,528,496	3,528,496	3,528,496

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

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

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

Column Notes

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



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June 21, 2016

FINAL

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
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 418 McPherson**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
10,605,243	0	0	0	0	2,296.4	0	0	0	10,605,243	1,131,328	2,693,574

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Interest on Idle Funds	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
1,505,423	0	15,935,568	0	0	0	0	0	0	0

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
15,935,568	17,468,945	15,935,568	15,238,224	33.00%	5,028,614	5,028,614	5,028,614

Column Notes

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



School Finance

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June 21, 2016

FINAL

Bill 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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,522,068	0	83,974	0	0	366.8	0	0	0	2,606,042	266,257	424,119

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPERS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
195,810	0	3,492,228	0	0	0	0	0	0	1,915

Column Notes

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



School Finance

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June 21, 2016

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	2015-16 Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,914,381	40,172	18,490	0	0	634.5	0	0	0	3,973,043	998,925	734,700
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
312,574	36,436	6,055,678	0	0	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,055,678	6,168,566	6,055,678	5,412,692	30.00%	1,623,808	1,623,808	1,623,808				

Column Notes

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

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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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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

FINAL

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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

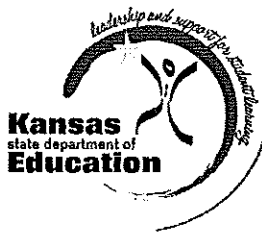
Audited Enrollment

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

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

Column Notes

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School Finance

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June 21, 2016

FINAL

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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 423 Moundridge

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,563,617	0	0	0	0	406.2	0	0	0	2,563,617	120,456	493,704

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
185,794	0	3,363,571	0	0	0	0	0	0	0

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
3,363,571	3,490,589	3,363,571	3,496,348	33.00%	1,153,795	1,153,795	1,153,795

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 426 Pike Valley
2015-16 Legal Maximum General Fund Budget

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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

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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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

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

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

Column Notes

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



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June 21, 2016

FINAL

Steve 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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	2015-16 Over Proration FTE	2015-16 Gen State Aid Over-Proration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,978,647	0	0	0	51,017	552.2	0	0	0	4,029,664	999,998	757,283
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>	
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Local Effort Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
339,495	0	6,126,440	0	0	0	52,853	0	0	0	8,722	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,188,015	6,449,375	6,188,015	5,603,263	30.00%	1,680,979	1,680,979	1,680,979				

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 432 Victoria

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 434 Santa Fe Trail

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

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

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 436 Caney Valley **2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,797,460	20,933	0	0	0	746.3	0	1	0	4,818,392	712,610	437,121
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
387,732	85,513	6,441,368	0	1,589	0	0	0	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,442,958	6,841,149	6,442,958	6,151,553	30.00%	1,845,466	1,653,300	1,653,300				

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 438 Skyline Schools
2015-16 Legal Maximum General Fund Budget

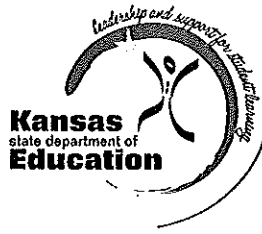
<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,585,097	0	0	0	0	395.5	0	101	0	2,584,996	372,306	477,109

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
193,748	14,587	3,642,746	0	1,954	0	0	0	0	0

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
3,644,801	3,777,974	3,644,801	3,484,935	31.00%	1,080,330	1,080,330	1,080,330

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
	3,073,890	0	0	0	0	483.9	0	6	0	3,073,884	713,503	458,481
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
	Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
	240,678	29,363	4,515,909	0	0	0	0	0	0	124	18,677	
	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
	2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
	4,534,716	4,868,189	4,534,716	4,064,408	30.00%	1,219,322	1,138,034	1,138,034				

Column Notes

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- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

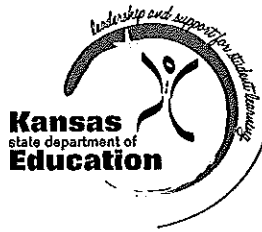
June 21, 2016

FINAL**Audited Enrollment****USD 440 Halstead****2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Cunningham,

The legal general fund budget for USD 443, for 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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proportion FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
41,433,296	46,962	0	0	0	6,487.1	0	12,777	0	41,467,481	11,094,655	4,913,191
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
3,706,851	713,567	61,895,745	0	12,154	0	0	2,311	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
51,922,987	64,559,187	61,922,987	53,360,336	30.00%	16,008,101	16,008,101	16,008,101				

Column Notes

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

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June 21, 2016

FINAL

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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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School Finance

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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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



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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

June 21, 2016

FINAL

Audited Enrollment

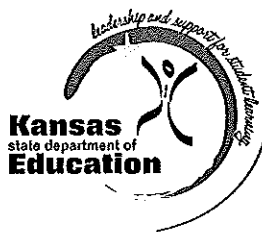
USD 448 Inman

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

USD 449 Easton

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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



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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

cc: District Clerk
President of Board

June 21, 2016

FINAL

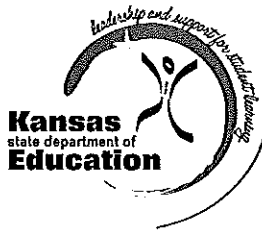
Audited Enrollment

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

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

Column Notes

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



School Finance

Kansas State Department of Education
Landon State Office Building
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Topeka, Kansas 66612-1212

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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
President of Board

June 21, 2016

FINAL

Audited Enrollment

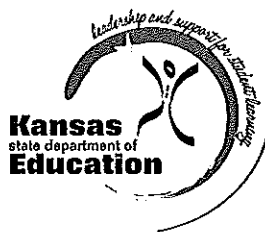
USD 452 Stanton County

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

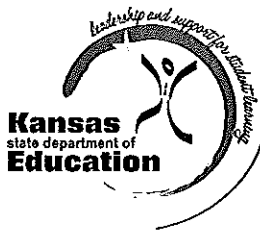
Audited Enrollment

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

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

Column Notes

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June 21, 2016

FINAL

Allen Konicek, Superintendent
USD 454 Burlingame Public School
100 Bloomquist 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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,074,097	0	0	0	0	304.9	0	0	0	2,074,097	534,198	358,421
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
139,598	0	3,106,314	0	0	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
3,106,314	3,216,913	3,106,314	2,813,829	30.00%	844,149	812,000	812,000				

Column Notes

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Over-Proration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,121,031	7,373	0	0	0	255.3	0	0	0	2,128,404	313,870	298,946
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
147,971	0	2,889,191	0	0	0	0	0	0	0		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,889,191	3,071,617	2,889,191	2,824,867	30.00%	847,460	670,000	670,000				

Column Notes

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

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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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
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



School Finance

Kansas State Department of Education
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Topeka, Kansas 66612-1212

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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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,766,986	0	0	0	0	225.4	0	0	0	1,766,986	0	156,438
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
132,761	0	2,056,185	0	22,821	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,079,006	2,227,105	2,079,006	2,320,799	30.00%	696,240	670,000	670,000				

Column Notes

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

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June 21, 2016

FINAL

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,499,047	0	0	0	0	798.0	0	51	0	4,498,996	1,062,420	645,328
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
368,234	70,568	6,645,546	0	0	0	0	0	0	2,796		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,648,393	6,863,572	6,648,393	5,921,544	33.00%	1,954,110	1,954,110	1,954,110				

Column Notes

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

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June 21, 2016

FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

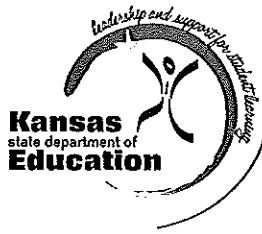
Audited Enrollment

USD 461 Neodesha**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,390,979	0	0	0	0	699.0	0	9	0	4,390,970	1,148,085	529,063
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
357,365	83,970	6,509,453	50,526	0	0	0	0	0	5,183		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
6,565,171	6,767,192	6,565,171	5,732,792	33.00%	1,891,821	1,891,821	1,891,821				

Column Notes

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

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June 21, 2016

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 462 Central

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,315,495	0	0	0	0	310.4	0	0	0	2,315,495	560,069	306,653
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
173,801	37,232	3,393,250	0	3,520	0	0	0	0	0		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
3,396,770	3,508,312	3,396,770	3,024,258	30.00%	907,277	907,277	907,277				

Column Notes

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School Finance

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Stephens,

The legal general fund budget for USD 463, for 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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

USD 463 Udall

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

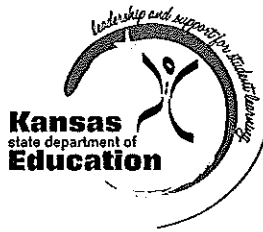
Audited Enrollment

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

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
9,167,274	0	774,637	0	0	1,906.5	0	1	0	9,941,910	1,999,066	1,577,350
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
870,174	184,317	14,572,817	0	1	0	0	0	0	7,168		
14,579,987	15,098,107	14,579,987	12,282,025	30.00%	3,684,608	3,684,608	3,684,608				

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment****USD 465 Winfield****2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

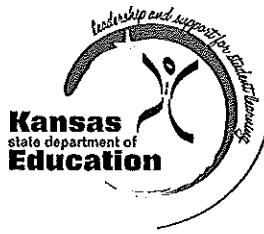
USD 466 Scott County

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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

June 21, 2016

FINAL

Audited Enrollment

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,979,063	0	0	0	0	402.5	0	1	0	2,979,062	156,279	224,614
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
239,143	0	3,599,098	0	11,295	0	0	10,000	0	5,224		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
3,625,618	3,767,417	3,625,618	3,805,801	30.00%	1,141,740	1,141,740	1,141,740				

Column Notes

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



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June 21, 2016

FINAL

Audited Enrollment

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

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 468 Healy Public Schools

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
669,158	0	0	0	0	71.6	0	0	0	669,158	0	104,481

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
49,890	0	823,529	0	6,140	0	0	0	1,600	2,066

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
833,335	916,602	833,335	929,162	33.00%	306,623	306,623	306,623

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

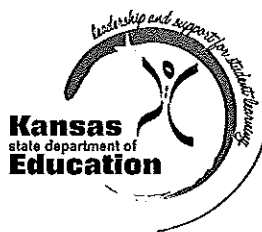
Audited Enrollment

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

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

Column Notes

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



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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 general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 473 Chapman **2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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



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June 21, 2016

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
929,607	0	0	0	0	101.3	0	0	0	929,607	0	127,857
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
54,384	0	1,111,848	0	5,361	0	0	0	9,146	3,566		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
1,129,921	1,202,338	1,129,921	1,266,489	30.00%	379,947	379,947	379,947				

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

USD 476 Copeland

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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



School Finance

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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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment****USD 477 Ingalls****2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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

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June 21, 2016

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 479 Crest

2015-16 Legal Maximum General Fund Budget

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

Column Notes

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 480 Liberal
2015-16 Legal Maximum General Fund Budget

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

Column Notes

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

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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Blevins,

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

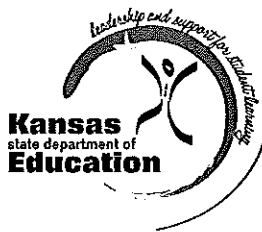
Audited Enrollment

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

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

Randy 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

cc: District Clerk
President of Board

June 21, 2016

FINAL

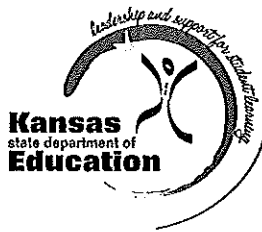
Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 487 Herington **2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

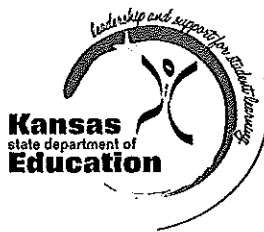
Audited Enrollment

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

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
13,486,465	218,228	0	483,454	0	2,807.5	0	4,700	0	14,183,447	315,086	2,187,138
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
1,661,747	0	18,347,418	0	15,324	0	0	0	0	5,771		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
18,373,213	19,373,317	18,373,213	19,501,768	30.00%	5,850,530	5,850,530	5,850,530				

Column Notes

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



School Finance

Kansas State Department of Education
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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

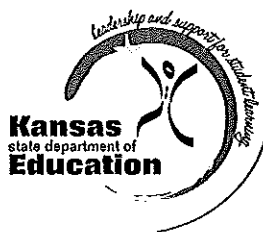
June 21, 2016

FINAL**Audited Enrollment****USD 490 El Dorado****2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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



School Finance

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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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 491 Eudora**2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proportion FTE	2015-16 Gen State Aid Over-Proration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,886,137	5,000	0	0	0	256.5	0	144	0	1,890,993	341,887	317,500
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
162,665	11,737	2,724,782	0	226	0	0	0	0	0	156	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,725,308	2,808,613	2,725,308	2,530,065	30.00%	759,020	759,020	759,020				

Column Notes

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

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 493 Columbus
2015-16 Legal Maximum General Fund Budget

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

Column Notes

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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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



School Finance

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June 21, 2016

FINAL

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
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 495 Ft Larned **2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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



School Finance

Kansas State Department of Education
Landon State Office Building
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June 21, 2016

FINAL

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

Audited Enrollment

Dear Mr. Binder,

The legal general fund budget for USD 496, for 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

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**

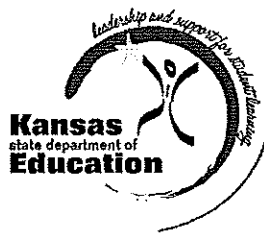
<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
990,684	32,990	0	0	0	134.5	0	1	0	1,023,673	84,524	128,033

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Misc Revenue	Local Effort 2015-16 Interest on Idle Funds	
77,709	0	1,313,939	174,824	2,237	0	0	90,760	28,826	1,375

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
1,611,962	1,697,061	1,611,962	1,342,420	33.00%	442,999	442,999	442,999

Column Notes

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School Finance

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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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 497 Lawrence

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
48,823,571	5,765,133	619,787	1,571,491	0	10,261.3	0	7,815	0	56,772,167	4,203,557	12,325,306

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
6,090,694	0	79,391,724	0	0	0	15,602	125,000	0	10,000

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
79,550,141	83,287,891	79,550,141	70,597,520	33.00%	23,297,182	23,297,182	23,297,182

Column Notes

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



School Finance

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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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

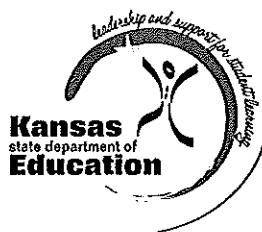
Audited Enrollment

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

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid	
2,907,504	0	0	0	0	405.0	0	0	0	0	2,907,504	672,055	351,577
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Misc Revenue	Local Effort 2015-16 Interest on Idle Funds			
211,791	46,676	4,189,603	0	0	0	0	0	0	0	0	0	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>					
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget					
4,189,603	4,300,727	4,189,603	3,911,676	30.00%	1,173,503	1,173,503	1,173,503					

Column Notes

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

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June 21, 2016

FINAL

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.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

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.
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School Finance

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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.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

FINAL

Audited Enrollment

Fund Bu

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

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



School Finance

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June 21, 2016

FINAL

Audited Enrollment

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

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 Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 501 Topeka Public Schools

2015-16 Legal Maximum General Fund Budget

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
74,212,990	354,876	0	0	0	13,073.3	0	0	0	74,567,866	17,843,394	15,081,185

Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
8,594,373	1,461,763	117,548,581	0	0	0	0	3,235,437	0	1,701

Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
120,785,719	124,893,357	120,785,719	101,868,532	33.00%	33,616,616	30,562,561	30,562,561

Column Notes

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



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June 21, 2016

FINAL

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
President of Board

June 21, 2016

FINAL**Audited Enrollment****USD 502 Lewis****2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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



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June 21, 2016

FINAL

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

Audited Enrollment

Dear Dr. Martin,

The legal general fund budget for USD 503, for 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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 503 Parsons

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
7,281,320	0	0	0	0	1,228.2	0	0	0	7,281,320	1,819,315	1,093,122
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
644,876	70,620	10,909,253	0	52	0	0	0	0	0	11,222	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
10,920,527	11,291,420	10,920,527	9,799,279	30.00%	2,939,784	2,939,784	2,939,784				

Column Notes

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



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June 21, 2016

FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 21, 2016

FINAL**Audited Enrollment**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
3,132,691	0	0	0	0	466.0	0	0	0	3,132,691	919,000	403,537
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
234,288	50,118	4,739,634	0	7	0	0	0	0	2,160		
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
4,741,801	4,888,510	4,741,801	4,087,972	30.00%	1,226,392	1,226,392	1,226,392				

Column Notes

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



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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

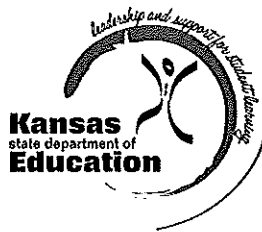
Audited Enrollment

USD 505 Chetopa-St. Paul **2015-16 Legal Maximum General Fund Budget**

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

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

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

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

Column Notes

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



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June 21, 2016

FINAL

Jeff 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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 507 Satanta**2015-16 Legal Maximum General Fund Budget**

Col 1	Col 2	Col 3	Col 4	Col 5	Col 6	Col 6(a)	Col 7	Col 8	Col 9	Col 10	Col 11
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
2,148,425	0	0	0	0	299.5	0	0	0	2,148,425	0	163,821
Col 12	Col 13	Col 14	Col 14 (a)	Col 15	Col 16	Col 17	Col 18	Col 18 (a)	Col 19		
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
193,236	0	2,505,482	0	98,667	0	0	0	0	6,168		
Col 20	Col 21	Col 22	Col 23	Col 24	Col 25	Col 26	Col 27				
2015-16 Computed General Fund (Incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
2,610,317	2,651,524	2,610,317	3,040,440	30.00%	912,132	912,132	912,132				

Column Notes

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



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June 21, 2016

FINAL

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
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 508 Baxter Springs **2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Leaves State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
5,930,636	66,998	268,870	0	0	981.0	0	0	0	6,266,504	1,738,400	918,434
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
484,202	25,707	9,433,247	0	0	0	0	0	0	0	2,421	
<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
9,435,668	9,698,913	9,435,668	8,168,904	30.00%	2,450,671	2,315,000	2,315,000				

Column Notes

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



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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

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**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
1,490,606	20,259	0	0	0	187.2	0	265	0	1,510,600	295,947	279,720

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
107,534	13,329	2,207,130	31,675	1,981	0	0	0	0	0

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
2,241,051	2,390,091	2,241,051	2,074,966	33.00%	684,739	659,995	659,995

Column Notes

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



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June 21, 2016

FINAL

Dale 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

June 21, 2016

FINAL

Audited Enrollment

USD 511 Attica**2015-16 Legal Maximum General Fund Budget**

	<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
	2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid Overproration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
	1,178,535	0	0	0	0	155.1	0	12,655	0	1,165,880	74,068	187,367
	<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>		
	Block Grant 2015-16 KPERs State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds		
	86,881	0	1,514,196	0	26,039	0	0	0	0	0		
	<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>				
	2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget				
	1,552,890	1,625,909	1,552,890	1,604,623	30.00%	481,387	481,387	481,387				

Column Notes

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



School Finance

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June 21, 2016

FINAL

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

cc: District Clerk
President of Board

June 21, 2016

FINAL

Audited Enrollment

USD 512 Shawnee Mission Pub Sch

2015-16 Legal Maximum General Fund Budget

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-16 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
124,053,049	0	0	9,185,456	0	26,464.1	0	19,418	0	133,219,087	3,013,316	17,834,470

<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18 (a)</u>	<u>Col 19</u>
Block Grant 2015-16 KPRS State Aid	Block Grant 2015-16 Capital Outlay State Aid	2015-16 State Aid Flow- Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	2015-16 Local Effort Misc Revenue	Local Effort 2015-16 Interest on Idle Funds
14,272,374	0	168,339,247	0	0	0	137,153	0	0	50,099

<u>Col 20</u>	<u>Col 21</u>	<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>
2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget
168,545,917	176,988,467	168,545,917	181,175,783	33.00%	59,788,008	59,788,008	59,788,008

Column Notes

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