1. 2014-15 General State Aid (See Table I) = $48,823,571

2. 2015-16 Virtual State Aid
   A. Full-Time Virtual 877.0 FTE x $5,000 = 4,385,000
   B. Part-Time Virtual 345.3 FTE x $4,045 = 1,396,739
   C. Adult Credits Virtual* 75.00 Credits x $933 = 69,975
   *No student shall be counted for more than 6 credits per year
   Total Virtual State Aid (2.A through 2.C) = 5,851,714

3. 2015-16 New Facilities State Aid 900.0 FTE x .25 x $3,852 = 866,700

4. Special Levies
   A. Cost of Living (General Fund excl COL) 81,678,818 x 1.97% = 1,609,073 1,609,073
   B. Declining Enrollment Tax Appeal = 0
   C. Ancillary Facilities Tax Appeal = 0
   Total Special Levies (4.A through 4.C) = 1,609,073

5. Federal Impact Aid PL382 (formerly PL874)
   A. 2014-15 Federal Impact Aid (70 percent) = 0
   B. 2015-16 Federal Impact Aid $0 x 70% = 0
   Difference (5.A minus 5.B unless negative then zero) = 0

6. General State Aid Over-Proration (Table II) 10,238.0 FTE x $25 = 255,950

7. 6/30/2015 Unencumbered Cash Balance (General Fund) = 0

8. 2015-16 General State Aid
   $57,407,008 minus 0 = $57,407,008
   (Sum of lines 1 through 6) (Line 7)


10. 2015-16 Special Education State Aid (see Form 118) = 12,641,250

11. 2015-16 KPERS State Aid (see Form 195) = 9,001,076

12. 2015-16 Capital Outlay State Aid (2014-15 Actual excludes FY15 overpayment) = 0

13. 2015-16 Total State Aid Flow-Thru General Fund (Lines 8 through 12) = 83,252,891

14. 2015-2016 Mineral Production Tax (General Fund) = $0

15. 2015-2016 Federal Impact Aid PL 382 (formerly PL 874) = $0

16. 2015-2016 Pupil Tuition (General Fund only) = $30,000

17. Transfers From Authorized Funds (Code 06 Line 165) = $0

18. Interest on idle funds = $5,000

19. 2015-2016 Estimated General Fund Budget Authority (Line 7 plus Lines 13 through 18) = $83,287,891
**Table I**  
*Adjusted General State Aid Calculation*

1. 2014-15 General State Aid = $55,094,254  
2. Less 2014-15 Virtual State Aid  
   \[ 1,242.0 \text{ Wtd FTE} \times 3,852 \]  
   =  4,784,184  
3. Less 2014-15 Special Levies State Aid  
   A. Cost of Living  
      \[ 335.0 \text{ Wtd FTE} \times 3,852 \]  
      =  $1,290,420  
   B. Declining Enrollment  
      \[ 0.0 \text{ Wtd FTE} \times 3,852 \]  
      =  0  
   C. Ancillary Facilities  
      \[ 0.0 \text{ Wtd FTE} \times 3,852 \]  
      =  0  
   Total Special Levies State Aid (3.A through 3.C) = 1,290,420  
4. Less Amount to fund Extraordinary Need State Aid (Line 1 minus (Line 2 + Line 3) x 0.4%) = 196,079  
5. Less 2014-15 New Facilities State Aid  
   \[ 0.0 \text{ Wtd FTE} \times 3,852 \]  
   =  0  
6. 2014-15 Adjusted General State Aid (Line 1 - (Lines 2 + 3 + 4 + 5)) (Goes to Form 151 Line 1) = $48,823,571

**Table II**  
*General State Aid Over-Proration FTE Calculation*

1. Sept. 20, 2014, FTE and Feb. 20, 2015 FTE enrollment (Excludes 4 yr old at risk students.) = 10,088.0  
2. Sept. 20, 2015, FTE enrollment (Excludes 4 yr old at risk students.) = 10,188.0  
3. 3 Year Average FTE:  
   \[ \frac{9,971.1}{(9/20/2013 \text{ FTE})} + \frac{10,088.0}{(\text{line 1})} + \frac{10,188.0}{(\text{line 2})} \]  
   (line 3) = 10,082.4  
4. Sept. 20, 2015, 4 yr old at risk students = 50.0  
5. FTE to be used for General State Aid Over-Proration Calcation (MAX Line 1, 2 or 3 then add to Line 4) (goes to Line 6, Form 151) = 10,238.0