

Kansas State Department of Education

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$3,692,597	\$4,090,269	\$0	\$1,115,406	\$0
3. Less: percent of delinquent taxes (3a)	\$184,630	\$204,513	\$0	\$55,770	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$1,929,880	\$2,136,198	\$0	\$582,531	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$58,505	\$68,806	\$0	\$18,763	\$0
6. Less: June 5, 2011 Taxes received**	\$1,161,557	\$1,245,539	\$0	\$339,653	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$223,687	\$231,740	\$0	\$63,194	\$0
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,558,259	\$3,886,796	\$0	\$1,059,911	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$134,338	\$203,473	\$0	\$55,495	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$138,473	\$153,385	\$0	\$41,828	\$0
Tax Collection Ratio (Jan, Mar, June)	85.304 %	84.360 %	0.000 %	84.359 %	0.000

TABLE I

1. Estimated percent of distribution of 2011 tax dollars:	Jan. 20, 2012	Sept. 20, 2012
	Mar. 20, 2012	Oct. 31, 2012
	June 5, 2012	
	=	
	=	TOTAL
	=	(Must total 100%)
	=	
	=	
	=	

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Should correspond to school records and does not include MVPT.) ***Exclude any assessed valuation due to the neighborhood revitalization act.

District Name 475 - Junction City No. County

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.000	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan. Mar. June)	0.000 %	0.000 %	0.000 %	0.000 %
Estimated Motor Vehicle Property Tax* 7/1/2011 to 6/30/2012	(14)	\$6,155	(15)	\$0
(13)	\$546,420			

(17) **2009 DELINQUENT TAX PERCENTAGE**
Percent Uncollected* = 5.0000 %
Estimated 16/20M Tax* 7/1/2011 to 6/30/2012 (16) \$7,909

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.000	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2011 *	\$0	\$0	\$0	\$0	\$0
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5.000	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
5. Less: Mar. 20, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
6. Less: June 5, 2011 Taxes received**	\$0	\$0	\$0	\$0	\$0
7. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
8. Less: County Taxes received**	\$0	\$0	\$0	\$0	\$0
9. Less: Taxes refunded/abated	\$0	\$0	\$0	\$0	\$0
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2011 *	\$0	\$0		\$0	
2. 2010 Actual Taxes Levied*	\$3,666,685	\$4,063,968		\$1,108,225	
3. Less: percent of delinquent taxes (3a) <u>5.650</u>	\$207,168	\$229,614	\$0	\$62,615	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$1,915,869	\$2,122,031		\$578,668	
5. Less: Mar. 20, 2011 Taxes received**	\$58,384	\$68,685		\$18,730	
6. Less: June 5, 2011 Taxes received**	\$1,150,001	\$1,233,918		\$336,484	
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated	\$223,687	\$231,740		\$63,194	
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$3,555,109	\$3,885,988	\$0	\$1,059,691	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$111,576	\$177,980	\$0	\$48,534	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$155,376	\$172,211	\$0	\$46,961	\$0
Tax Collection Ratio (Jan, Mar, June)	85.207 %	84.268 %	0.000 %	84.268 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)
M:Form 110

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Adult Education	Special Liability	School Retirement	Bond & Interest #2
1. County Treasurer Balance 6/30/2011 *				
2. 2010 Actual Taxes Levied*				
3. Less: percent of delinquent taxes	\$0	\$0	\$0	\$0
4. Less: Jan. 20, 2011 Taxes received**				
5. Less: Mar. 20, 2011 Taxes received**				
6. Less: June 5, 2011 Taxes received**				
7. Less: County Taxes received**				
8. Less: County Taxes received**				
9. Less: Taxes refunded/abated				
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan. Mar. June)	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

District Name 475 - Junction City

No. 475
County Geary

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	No Fund Warrant	Special Assessment	Temporary Note	Historical Museum	Public Library
1. County Treasurer Balance 6/30/2011 *					
2. 2010 Actual Taxes Levied*	5.650	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes					
4. Less: Jan. 20, 2011 Taxes received**					
5. Less: Mar. 20, 2011 Taxes received**					
6. Less: June 5, 2011 Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	Declining Enrollment	Rec. Comm Emp Benef & Spec Liab	Extraordinary Growth Facilities	Public Library Board Emp Benefits	Cost of Living
1. County Treasurer Balance 6/30/2011 *					
2. 2010 Actual Taxes Levied*	\$0	\$0	\$0	\$0	\$0
3. Less: percent of delinquent taxes	5,650				
4. Less: Jan. 20, 2011 Taxes received**					
5. Less: Mar. 20, 2011 Taxes received**					
6. Less: June 5, 2011 Taxes received**					
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (Add lines 3+4+5+6+7+8+9)	\$0	\$0	\$0	\$0	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$0	\$0	\$0	\$0	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$0	\$0	\$0	\$0	\$0
Tax Collection Ratio (Jan, Mar, June)	0.000 %	0.000 %	0.000 %	0.000 %	0.000 %

*Amounts are available from the County Treasurer. **These Jan.-June, 2011 amounts are available from the County Treasurer. (Does not include MVPT. Should correspond to school records.)

2011-2012
TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE UNIFIED SCHOOL DISTRICT BUDGET FORMS
FORM 110

	General Fund	Supplemental General Fund	Capital Outlay Fund	Bond and Interest Fund #1	Recreation Fund
1. County Treasurer Balance 6/30/2011 *					
2. 2010 Actual Taxes Levied*	\$25,912	\$26,301		\$7,181	
3. Less: percent of delinquent taxes (3a)	\$130	\$132	\$0	\$36	\$0
4. Less: Jan. 20, 2011 Taxes received**	\$14,011	\$14,167		\$3,863	
5. Less: Mar. 20, 2011 Taxes received**	\$121	\$121		\$33	
6. Less: June 5, 2011 Taxes received**	\$11,556	\$11,621		\$3,169	
7. Less: County Taxes received**					
8. Less: County Taxes received**					
9. Less: Taxes refunded/abated					
10. Total Deductions (add Lines 3+4+5+6+7+8+9)	\$25,818	\$26,041	\$0	\$7,101	\$0
11. 2010 taxes receivable (taxes in process of collection 6/30/2011)(Line 2 less Line 10)	\$94	\$260	\$0	\$80	\$0
12. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-2011 to 12-31-2012) (Line 3 x 75%)	\$98	\$99	\$0	\$27	\$0
Tax Collection Ratio (Jan, Mar, June)	99.136 %	98.510 %	0.000 %	98.385 %	0.000 %

KANSAS STATE BOARD OF EDUCATION

USD# 475

FORM 118
2011-2012 ESTIMATED SPECIAL EDUCATION REVENUE
GENERAL AID—SPECIAL EDUCATION FUND

(This form should be included with the budget document and filed with the State Board of Education)

1. Estimated number of Special Education Teachers (FTE*)	<u>117.0</u>
2. Estimated (FTE*)Special Education Paraprofessionals <u>250.0</u> times .4 =	<u>100.0</u>
3. Total number of Special Education Teachers (Line 1 + Line 2)	<u>217.0</u>
4. Estimated State Aid due from 7-1-2011 to 6-30-2012 (Line 3 x \$28,900)	<u>\$6,271,300</u>

*Full-time equivalency

TRANSPORTATION AID — SPECIAL EDUCATION

Reimbursed Transportation Costs for Special Education.

5. Salaries of Bus Drivers and Transportation Aides (includes social security and fringe benefits)	<u>\$125,000</u>
6. Contractual Services (includes mileage paid to parents)	<u>\$525,000</u>
7. Insurance	<u> </u>
8. Maintenance in Lieu of Transportation (limited to \$750 per child)	<u> </u>
9. Other Expense (gasoline, oil, vehicle maintenance, etc.)	<u> </u>
10. Capital Outlay Fund—Equipment (exclude bus purchases)	<u> </u>
11. Depreciation (Includes only those vehicles which are not depreciated in the regular transportation formula. See depreciation schedule for prior year.)	<u> </u>
12. Teacher travel (in-district)	<u>\$35,000</u>
13. Total of Lines 5 through 12	<u>\$685,000</u>
14. Less: Transportation reimbursement (include cash sale of buses, EXCLUDE State Aid)	<u> </u>
15. Net Transportation Cost (Line 13 minus Line 14)	<u>\$685,000</u>
16. Total Estimated Transportation Aid (7-1-2011 to 6-30-2012) (Line 15 x 80%)	<u>\$548,000</u>
17. Estimated Catastrophic State Aid (7-1-2011 to 6-30-2012)	<u>\$50,000</u>
18. Estimated Medicaid Replacement State Aid	<u>\$145,000</u>
19. Estimated Special Education State Aid on behalf of Cooperative/Interlocal (Form 120) (7-1-2011 to 6-30-2012)	<u> </u>
20. Total Estimated Special Education Aid (7-1-2011 to 6-30-2012) (Line 4+16+17+18+19)	<u>\$7,014,300</u>

**Form 148
 2011-2012 Estimated
 General Fund State Aid**

Important: Include this form with the budget document to be filed with the State Department of Education.

1. 2011-2012 General Fund Budget (Form 150, Line 21)	\$44,404,038
2. Estimated Local Effort	
a. 2011-2012 Tax Levy 1-1-2012 to 6-30-2012 (Form 110, Table I, Line 5)	\$3,173,515
b. 2011-2012 Tax in Process (Form 110, Line 11) (General Fund only)	\$134,338
c. 2011-2012 Delinquent Tax (Form 110, Line 12, General Fund) x .667	\$92,361
d. 2011-2012 Mineral Production Tax (General Fund)	\$0
e. 2011-2012 In Lieu of Tax Payments on IRB's (General Fund)	\$0
f. 2011-2012 Federal Impact Aid PL 382 (formerly PL 874)*	\$5,600,000
g. 2011-2012 Pupil Tuition (General Fund only)	\$0
h. 6-30-2011 Unencumbered Cash Balance (General Fund)	\$0
i. 2011-2012 Special Education State Aid	\$7,014,300
j. Transfers From Authorized Funds (Code 06 Line 165)**	\$0
3. TOTAL (2a + 2b + 2c + 2d + 2e + 2f + 2g + 2h + 2i + 2j)	\$16,014,514
4. 2011-2012 Estimated General State Aid (Line 1 - Line 3; if negative, insert 0)	\$28,389,524

*ONLY deduct 70% of the estimated 2011-2012 P.L. 382 receipts . The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, capital outlay, or program weighted funds.)

**Senate Bill 111 authorizes for 2011-12 school year, any school district to expend the unencumbered cash balance from approved funds to pay for general operating expenses out of the general fund as approved by the local board: 1. At Risk (K-12), Bilingual, Contingency Reserve, Driver Training, Parent Education Program, At Risk (Pre-K), Professional Development, Summer School, Virtual School, and Vocational Education; 2. Textbook and Student Materials; and 3. Special Education.

TRANSFER CASH BALANCES TO GENERAL FUND (2011-12 only)

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2011?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/11	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk Education (K-12)	2,595,664	2,584,243	11,421	0
Bilingual Education	2,818,859	2,818,055	804	0
Contingency Reserve	2,100,000	2,000,000	100,000	0
Driver Training	37,161	32,061	5,100	0
Parent Education Program	181,022	161,693	19,329	0
At-risk Education (Pre-School)	32,025	31,851	174	0
Professional Development	774,322	500,000	274,322	0
Summer Program	0		0	0
Virtual School	0		0	0
Vocational Education	300,000		300,000	0
*Textbook and Student Materials Revolving	630,834	301,968	328,866	0
*Special Education	2,834,105	2,263,997	570,108	0
TOTAL	\$12,303,992	\$10,693,868	\$1,610,124	\$0

- 2) How many years do you anticipate it will be until state revenues are available to increase spending for schools? _____ 2
- 3) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$232 x adj. (weighted) FTE enrollment, excluding special education] _____ \$2,294,828
- 4) What amount could be reasonably transferred from the special funds listed above to increase the balance in the general fund? [Determine the amount available by taking the total in the Difference column (question 1, Col 4) _____ 0 divided by the number of years until state revenues increase (question 2) _____ 2] = _____ \$0
- 5) The amount to be transferred to the general fund for the 2011-12 school year is either the answer in question 1 column 4 or question 3 (whichever is lower).

This amount will be transferred to Line 20 of Form 150. _____ \$0

*You cannot transfer more than one-third of the cash balance for the special education fund or the textbook and student materials revolving fund.

Note: This worksheet is intended for district use only and is not part of the USD budget document. If you have questions on the budget, please contact the School Finance office at 785-296-3871.

**USD Form 150
2011-2012
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 21

1. Estimated 9-20-2011 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		=	<u>8,025.3</u>
2. Estimated 9-20-2011 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE)		=	<u>26.0</u>
	<u>24.0</u> + <u>2.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2011 FTE Enrollment (Line 1 + Line 2)		=	<u>8,051.3</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2011 FTE enrollment (from line 3)	<u>8,051.3</u> x <u>0.035040</u> factor (from Table II or pages 5, 6)	=	<u>282.1</u>
5. Estimated weighted bilingual education enrollment. 9-20-2011 bilingual FTE (a)	<u>299.1667</u> + <u>0.3333</u> (Table IV, Line 5) x 0.395	=	<u>118.3</u>
6. Estimated weighted vocational education enrollment. 9-20-2011 vocational education FTE(b)	<u>96.8333</u> + <u>0.0833</u> (Table IV, Line 6) x 0.5	=	<u>48.5</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2011	<u>2,190</u> + <u>128</u> (Table IV, Line 7) x 0.456	=	<u>1057.0</u>
8. Estimated High At-Risk Weighting. (Can only qualify for one of the following) District's calculated free lunch percentage: (Comes from Table VI, Line 4) 35.50% District's calculated students per square mile: Line 3 / square miles in district = 8051.3 / 262 = 30.7			
a. Number of students eligible for free lunch (at least 50%)	(2190+128) x 0.1	=	<u>0.0</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(2190+128) x 0.1	=	<u>0.0</u>
c. Number of students eligible for free lunches (40-50%)	(2190+128) x 0.06	=	<u>0.0</u>
9. Est. Non-Proficient student weighting. Number of non-proficient students. (g) (<u>482</u> x 0.0465)		=	<u>22.4</u>
10. Estimated weighted FTE for new facilities. 9-20-2011 enrollment of students attending a new facility (d)	<u>0.0</u> + <u>0.0</u> (Table IV, Line 9) x 0.25	=	<u>0.0</u>
11. Estimated weighted FTE for transportation. (Table III, Line 5)		=	<u>311.9</u>
12. Estimated weighted FTE virtual enrollment. (Table V, Line 4)		=	<u>0.0</u>
13. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0</u> ÷ \$3,780	=	<u>0.0</u>
14. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>7,014,300</u> ÷ \$3,780	=	<u>1855.6</u>
15. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0</u> ÷ \$3,780	=	<u>0.0</u>
16. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
17. Estimated 2011-2012 operating budget. (Lines 3 through 16)	<u>11,747.1</u> x \$3,780	=	<u>\$44,404,038</u>
18. Estimated Cost of Living weighting	\$0 ÷ \$3,780	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)		
19. Estimated 2011-2012 operating budget. (Include Cost of Living and FHSU)	<u>11,747.1</u> x \$3,780	=	<u>\$44,404,038</u>
20. Amount to transfer to General Fund (Form 149, Line 5).		=	<u>\$0</u>
21. Total General Fund Budget Authority (Form 150 Line 19 + Line 20)		=	<u>\$44,404,038</u>

Local Option Budget -- See Form 155

22. Estimated 2011-2012 LOB General Fund budget (excludes 2011-2012 Spec Ed and FHSU weightings & includes 2008-09 Spec Ed)		=	<u>\$50,018,819</u>
	(Lines 3 through 13 + 15 + 18) = 9891.5 x \$4,433 = \$43849020 + <u>6,169,799</u> (2008-09 Spec Ed)		

- (a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 9-20-2011 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{1,795.0}{6} = 299.1667$ (Record on Line 5)
- (b) FTE is computed by taking the total clock hours of vocational education students who are enrolled and attending in an approved vocational class on 9-20-2011 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours $\frac{581.0}{6} = 96.8333$ (Record on Line 6)
- (c) USD must have an approved at-risk pupil assistance plan for the school district.
- (d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.
- (e) Four year old at risk students are counted as .5 FTE. USD must be approved by the Kansas State Department of Education.
- (f) Comes from form 118 (line 20).
- (g) 2010-2011 Non Proficient students (excluding free students).
- (NOTE: If September 20 falls on a weekend, the following Monday will be the official count date.)

**TABLE I
Declining Enrollment Calculation**

USD# 475

1. September 20, 2010, FTE and February 20, 2011 FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>7,875.3</u>
2. September 20, 2011, FTE enrollment (Excludes 4 yr old at risk students.)	=	<u>7,875.3</u>
3. 3 YR AVG FTE: ($\frac{7,787.4}{(9/20/2009 \text{ FTE})^*} + \frac{7,875.3}{(\text{line 1})}$) $\div 3 = \frac{7,875.3}{(\text{line 2})} = \frac{7,846.0}{(\text{goes to line 3})}$	=	<u>7,846.0</u>
* Excludes 4 yr old at risk students, but includes 2/20/2010 military students.		
4. FTE enrollment for budget purposes (higher of line 1, 2, or 3)(Goes to page 1, line 1 if no military provision; see Table IV.)	=	<u>7,875.3</u>

**TABLE II
Low and High Enrollment Weighting Factor**

Enrollment of District

0 - 99.9	1.014331
100 - 299.9	{[7337 - 9.655 (E - 100)]+3642.4} -1
300 - 1,621.9	{[5406 - 1.237500 (E - 300)]+3642.4} -1
1622 and over	0.03504

'E' is 9-20-2011 Adjusted FTE Enrollment (from Page 1, line 3)

EXAMPLE: (FTE of 954.0)

FOR COMPUTED FACTORS
SEE 2011-2012 LOW ENROLLMENT
AND HIGH ENROLLMENT FACTOR
TABLE (PAGES 5 AND 6)

{[5406 - 1.237500 (954.0 - 300)]+3642.4}-1
{[5406 - 1.237500 (654.0)]+3642.4}-1
{[5406 - 809.325]+3642.4}-1
{4597.675+3642.4} -1
1.261991-1
0.261991

**TABLE III
Transportation Weighting**

1. Area of district in square miles 9-20-2011.	=	<u>262.0</u>
2. All public pupils transported or for whom transportation is being made available 9-20-2011 who reside in the district 2.5 miles or more (Estimated)	$\frac{1,942.0}{50.0} + \frac{50.0}{(\text{Table IV})}$	= <u>1,992.0</u> (Line 8)
3. Index of density = Line 2 $\frac{1,992.0}{262.0}$ divided by Line 1	=	<u>7.60</u>
4. Using index of density (Line 3), determine amount from density table on attached pages 7 and 8.	=	<u>0.1566</u>
5. Estimated weighted FTE for transportation. 9-20-2011 number of resident students over 2.5 miles (line 2) $\frac{1,992.0}{0.1566}$ factor (Line 4) (to Line 11, Page 1)	=	<u>311.9</u>

**TABLE IV
House Bill 2059 - Military Provision
Form 150**

USD# 475

1. Estimated Adjusted 9-20-2011 FTE (Table 1, Line 4, Form 150)		=	<u>7,875.3</u>
2. Estimated 2-20-2012 FTE (excludes 4 yr old at risk students) of new students of military families, not enrolled on 9-20-2011 (Must be at least 25 FTE or 1% of Line 1. If it doesn't meet criteria then calculates zero.)	<u>150.0</u>	=	<u>150.0</u>
3. Estimated FTE Enrollment count for 2011-2012 (Line 1 + Line 2) to Line 1, Form 150		=	<u>8,025.3</u>

Number of students in Line 2 with the following weighting factors:

4. Estimated 2-20-2012 4yr old FTE (add to Line 2, Form 150)		=	<u>2.0</u>
5. Estimated weighted bilingual education enrollment. 2-20-2012 bilingual FTE (a) (add to Line 5, Form 150)	<u>0.3333</u> x 0.395	=	<u>0.1</u>
6. Estimated weighted vocational education enrollment. 2-20-2012 vocational education FTE (b) <u>0.0833</u> x 0.5 (add to Line 6, Form 150)		=	<u>0.0</u>
7. Estimated weighted at-risk student enrollment (c). Number of students eligible that qualify for free lunches as of 2-20-2012 <u>128</u> x 0.456 (add to Line 7, Form 150)		=	<u>58.4</u>
8. Estimated 2-20-2012 FTE of new students of military families, not enrolled on 9-20-2011 transported or for whom transportation is being made available 2-20-2012 who reside in the district 2.5 miles or more (goes to Table III, Line 2, Form 150)		=	<u>50.0</u>
9. Estimated weighted 2-20-2012 FTE for New Facilities (d) (add to Line 10, Form 150)	FTE <u>0.0</u> x 0.25	=	<u>0.0</u>

(a) FTE is computed by taking the total clock hours of bilingual students who are enrolled and attending in an approved bilingual class on 2-20-2012 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 2.0 ÷ 6 = 0.3333 (Record on Line 5)

(b) FTE is computed by taking the total clock hours of vocational students who are enrolled and attending in an approved vocational class on 2-20-2012 and dividing by 6 (cannot exceed 6 hours for an individual student). Total clock hours 0.5 ÷ 6 = 0.0833 (Record on Line 6)

(c) USD must have an approved at-risk pupil assistance plan for the school district.

(d) In order to access new facilities weighting, a USD must have adopted at least a 25% LOB.

**TABLE V
Virtual Enrollment Weighting (K.S.A. 72-3715, 72-3716)**

1. Estimated 9/20/2011 FTE Virtual Enrollment	<u>0.0</u> X	1.05	=	<u>0.0</u>
2. Estimated Non-Proficient* Virtual Students (headcount)	<u>0</u> X	0.25	=	<u>0.0</u>
3. Estimated Virtual Students Taking AP** Courses				
	1st Semester <u>0</u> X	.08 =	<u>0.0</u>	
	2nd Semester <u>0</u> X	.08 =	<u>0.0</u>	<u>0.0</u>
4. Estimated Weighted FTE Virtual Enrollment				<u>0.0</u>

* This provision applies to pupils that would qualify for paid or reduced priced lunches, and did not meet proficient in Math or Reading State Assessments in the prior year. The virtual school must have a virtual at-risk pupil assistance plan on file with KSDE.

** The Advanced Placement (AP) course is not available in the home district of the virtual pupil. The home district is either more than 200 square miles or has an enrollment of at least 260 pupils.

"Virtual School" means any school or educational program that: (1) Is offered for credit; (2) uses distance-learning technologies which predominately use internet-based methods to deliver instruction; (3) involves instruction that occurs asynchronously with the teacher and pupil in separate locations; (4) requires the pupil to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

**TABLE VI
High At-Risk Weighting Calculation**

1. Calculated free lunch percentage for the current year
(Page 1, Line 7 total students eligible for Free Lunches) / (Page 1, Line 3) = $2190 + 128 / 8051.3 =$ **28.79%** = 28.79%
2. District's calculated free lunch percentage for the prior year = 35.50%
3. 3 YR AVG %: $(\frac{36.20\%}{(9/20/2009\%)*} + \frac{28.79\%}{(line\ 1)} + \frac{35.50\%}{(line\ 2)})/3 = \frac{33.50\%}{(goes\ to\ line\ 3)}$ = 33.50%
4. Free lunch percentage to be used for budget purposes (higher of line 1, 2, or 3) (Goes to page 1, line 8) = 35.50%

ADDITIONAL DEFINITION FOR SCHOOL FACILITIES (Must use a minimum LOB listed below to qualify for this provision.)

a) School Facilities Definition - School facilities weighting is available for school districts whose adopted local option budget (LOB) is at least 25% for 2011-12 and have constructed an entirely new facility or an addition to an existing facility.

The determination of weighting will be based upon the number of full-time equivalent (FTE) students that are enrolled and attending in the new facility September 20 (and February 20 for districts qualifying under K.S.A. 72-6448). In the case of school districts that have constructed an addition to existing facilities, the number of students that are enrolled and attending in the new addition will be counted on a full-time equivalent basis (see example 2.) The additional weighting for this provision of the law is applicable for two years only. For a new facility, the FTE is for the entire building (see example 1). For additions to an existing facility, the following calculating would be utilized.

Example #1: (For new buildings.)

For a totally new constructed building, the FTE equals the total enrollment FTE for that building.

	<u>Headcount</u>	<u>FTE</u>
Kindergarten	77	38.5
Grade 1	87	87.0
Grade 2	81	81.0
Grade 3	75	75.0
Weighting for example:		<u>281.5 X 0.25 = 70.4 X \$3780 = \$266112</u>

Example #2: (For new additions)

Total number of students in each new classroom _____
 Number of class periods (divide by) _____
 Full-time equivalent enrollment = _____

Example:

New classroom A =	105	students for the day
New classroom B =	154	students for the day
New classroom C =	133	students for the day
New classroom D =	121	students for the day
TOTAL =	<u>513</u>	

divide by _____ 7 class periods
 = 73.3 FTE

Weighting for above example: $73.3 \times 0.25 = 18.3 \times \$3780 = \$69174$

Qualifying for New Facilities Weighting

In order to qualify for new facilities weighting, a district must have adopted at least a 25% local option budget.

FORM 155
2011-2012 LOCAL OPTION BUDGET

1. Statewide LOB average percentage for 2010-2011 school year	=	<u>30.00</u> %
2. Authorized Percent of LOB due to Election effective 2007-08 and thereafter	Expires <u>0</u> =	<u>0.00</u> %
3. Authorized percent of LOB due to an ELECTION beginning with the 2011-2012 school year to exceed 30%. (1% limit)	School year it expires	_____ %
4. Max LOB percentage authority with election to exceed 30% (Lines 1+2 OR Lines 1+3) (Max 31%)	=	<u>30.00</u> %
5. COMPUTED LOB FOR 2011-2012 (2011-2012 LOB Base General Fund \$ <u>50,018,819</u> X Line 4)	\$	<u>15,005,646</u>
6. ADOPTED LOB FOR 2011-2012 IF LESS THAN Line 5.....	\$	<u>12,101,000</u>

2011-2012

This form should be included with the budget document and filed with the State Department of Education.

	TOTAL ANNUAL MEALS	FEDERAL		STATE		DISTRICT		TOTAL 7-1-2011 to 6-30-2012
		RATE	Reimbursement	RATE	Reimbursement	PRICE	LOCAL REVENUE	
LUNCHES								
1. Paid Elem	157,159	.4875	\$76,615	.0350	\$5,501	2.25	\$353,608	\$435,724
2. Jr. High	89,372	.4875	\$43,569	.0350	\$3,128	2.35	\$210,024	\$256,721
3. Sr. High	40,617	.4875	\$19,801	.0350	\$1,422	2.40	\$97,481	\$118,704
4. Free	396,785	2.9475	\$1,169,524	.0350	\$13,887			\$1,183,411
5. Reduced	191,581	2.5475	\$488,053	.0350	\$6,705	0.40	\$76,632	\$571,390
6. Adult	9,750						\$0	\$0
TOTAL 7.	885,264		\$1,797,562		\$30,643		\$737,745	\$2,565,950
BREAKFAST								
8. Paid Elem	33,043	.2600	\$8,591			1.35	\$44,608	\$53,199
9. Jr. High	13,830	.2600	\$3,596			1.35	\$18,671	\$22,267
10. Sr. High	3,350	.2600	\$871			1.35	\$4,523	\$5,394
11. Free	209,976	1.4800	\$310,764			0.30	\$19,497	\$310,764
12. Reduced	64,991	1.1800	\$76,689			1.75	\$788	\$96,186
13. Adult	450						\$88,087	\$788
TOTAL 14.	325,640		\$400,511				\$88,087	\$488,598
SNACKS								
15. Paid Elem		.0600	\$0				\$0	\$0
16. Jr. High		.0600	\$0				\$0	\$0
17. Sr. High		.0600	\$0				\$0	\$0
18. Free	62,588	.7400	\$46,315			0.15	\$0	\$46,315
19. Reduced		.3700	\$0				\$0	\$0
20. Adult							\$0	\$0
TOTAL 21.	62,588		\$46,315				\$0	\$46,315
KINDERGARTEN								
MILK								
22. Paid		.1775	\$0				\$0	\$0
23. Free-Avg Dealer Cost			\$0				\$0	\$0
TOTAL 24.	0		\$0				\$0	\$0
OTHER CASH								
25. Sales/Income	XXXXXXXXXX		XXXXXXXXXX			XXXXXX		\$0
12 Months								
Total Income	XXXXXXXXXX		\$2,244,388		\$30,643		\$825,832	\$3,100,863

KANSAS STATE DEPARTMENT OF EDUCATION

USD# 475

2011-2012
FORM 194

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax,
and in Lieu of Taxes on Industrial Revenue Bonds for July 1, 2011 to December 31, 2011

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and in Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2010-2011 School Year Until March, 2012. For new levies made in 2011-2012
revenues will not be received until March, 2013

	(1) 2009 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d) XXXXXXXXXXXXXX	(4) Percent of Total Taxes Levied (f) 41.36%	(5) Recreational Vehicle Property Tax (d) XXXXXXXXXXXXXX	(6) In Lieu of Taxes in Ind. Rev. Bonds (g) \$0	(7) 16/20M Tax (d) XXXXXXXXXXXXXX
1. General (No MVPT or RVPT)	\$0						
2. Supplemental Gen. Fund	\$4,040,181	78.51%	\$287,426	46.03%	\$3,238	\$0	\$4,160
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$1,106,036	21.49%	\$78,675	12.60%	\$886	\$0	\$1,139
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$5,146,217	100.00% (c)	\$366,101 (e)	100.00% (c)	\$4,124 (e)	\$0 (e)	\$5,299 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2011-2012.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, Lines 13, 14, 15 and 16 and multiply by .67.
- (f) Includes the total 2009 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

2011-2012
FORM 194-A
Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax
and in Lieu of Taxes on Industrial Revenue Bonds
for January 1, 2012, to June 30, 2012

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and in Lieu of Taxes on Ind. Rev. Bonds
For New Levies Made in 2010-2011 School Year Until March, 2012. For new levies made in 2011-2012
revenues will not be received until March, 2013

	(1) 2010 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Percent of Total Taxes Levied (f)	(5) Recreational Vehicle Property Tax (d)	(6) In Lieu of Taxes in Ind. Rev. Bonds (g)	(7) 16/20M Tax (d)
1. General (No MVPT or RVPT)	\$0	0.00%	XXXXXXXXXXXXXX	41.50%	XXXXXXXXXXXXXX	\$0	XXXXXXXXXXXXXX
2. Supplemental Gen. Fund	\$4,090,269	78.57%	\$141,677	45.97%	\$1,596	\$0	\$2,051
3. Adult Education	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
4. Capital Outlay	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
5. Special Assessment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
6. Bond and Interest #1	\$1,115,406	21.43%	\$38,642	12.54%	\$435	\$0	\$559
7. Bond and Interest #2	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
8. Temporary Notes	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
9. Recreation Commission	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
10. Rec Comm Employee Bnfts	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
11. No Fund Warrant	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
13. Special Liability Expense	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
14. School Retirement	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
15. Historical Museum	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
16. Extraordinary Growth Facilities	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
17. Public Library Board	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
18. Public Library Board Emp Benefits	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
19. Declining Enrollment	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
20. Cost of Living	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
21. TOTAL	\$5,205,675	100.00% (c)	\$180,319 (e)	100.00% (c)	\$2,031 (e)	\$0 (e)	\$2,610 (e)

- (a) Do not include taxes levied for any funds in which a budget will not be made in 2011-2012.
- (b) Divide each fund's tax levy by total tax dollars levied.
- (c) Should equal 100 percent.
- (d) Take the amount on line 21 times the calculated percentage for each fund from column 2.
- (e) Take the amount on Form 110, Page 2, lines 13, 14, 15 and 16 and multiply by .33.
- (f) Includes the total 2010 General Fund taxes levied.
- (g) Take the amount on line 21 times the calculated percentage for each fund from column 4.

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 195

(This form should be included with the budget document and filed with the State Department of Education.)

**ESTIMATED STATE AID
2011-2012**

A. Driver Education Aid (Approved Programs Only)

1. Estimated aid 7/1/2011 to 6/30/2012 (12 mo.) (No. of driver ed.
pupils completing program 130 x \$74) = \$9,620

B. Motorcycle Safety Aid (Approved Programs Only)

1. Estimated aid 7/1/2011 to 6/30/2012 (12 mo.) (No. of motorcycle
safety pupils completing program x \$50) = \$0

C. Estimated KPERS Flow-Through

1. Actual KPERS payments for 2010-11 = \$2,784,229

2. Est. increase due to KPERS rate (Line 1 x 80.00%) = \$2,227,383

3. Est. KPERS State Aid due to salary increases and added staff
(Line 1 X % of salary increase and added staff 6.00 %) = \$167,054

4. Est. KPERS State Aid for 2011-12 (Line 1 + Line 2 + Line 3) = \$5,178,666

KANSAS STATE DEPARTMENT OF EDUCATION

FORM 239

2011-2012

ESTIMATED SUPPLEMENTAL GENERAL (LOB) STATE AID

(This form should be included with the budget document and filed with the State Department of Education)

1. Adopted local option budget (Cannot exceed Line 6, Form 155)	=	<u>\$12,101,000</u>
2. Estimated supplemental general state aid. Line 1 <u>\$12,101,000</u>	x factor	<u>0.7666</u> Pro-rated 83% = <u>\$7,699,600</u>
	(see table below)	
3. Less prior year overpayment	-	<u> </u>
4. Net Estimated Supplemental General State Aid (Line 2 - Line 3)	=	<u>\$7,699,600</u>

FORM 241

USD # 475

BOND AND INTEREST FUND #1

2011-2012

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS

(Bonds Issued Prior to July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum

1. Estimated 2011-2012 bond and interest fund payments	=	<u> </u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.4000</u> (see table below) =	<u>\$0</u>
4. Less prior year overpayment	-	<u> </u>
5. Less transfer from LOB	-	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2011 through June 30, 2012) (Line 3 - (Line 4 + Line 5))	=	<u>\$0</u>

FORM 242

USD # 475

BOND AND INTEREST FUND #1

2011-2012

ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS

(Bonds Issued After July 1, 1992)

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum

1. Estimated 2011-2012 bond and interest fund payments	=	<u>\$2,474,165</u>
2. Estimated Federal Tax Credit (Build America Bonds)	=	<u> </u>
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor	<u>0.6000</u> (see table below) =	<u>\$1,484,499</u>
4. Less prior year overpayment	-	<u> </u>
5. Less transfer from LOB	-	<u> </u>
6. Estimated bond and interest fund state aid payment (July 1, 2011 through June 30, 2012) (Line 3 - (Line 4 + Line 5))	=	<u>\$1,484,499</u>

**FORM 241-A
BOND AND INTEREST FUND #2
2011-2012
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bonds Issued Prior to July 1, 1992)**

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum

1. Estimated 2011-2012 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor <u>0.4000</u> (see table below)	=	<u>\$0</u>
4. Less prior year overpayment	-	_____
5. Less transfer from LOB	-	_____
6. Estimated bond and interest fund state aid payment (July 1, 2011 through June 30, 2012) (Line 3 - (Line 4 + Line 5))	=	<u>\$0</u>

USD# 475

**FORM 242-A
BOND AND INTEREST FUND #2
2011-2012
ESTIMATED BOND AND INTEREST FUND STATE AID PAYMENTS
(Bonds Issued After July 1, 1992)**

Does not include asbestos bonds and capital outlay bonds. State aid applies only to general obligation bonds passed in a referendum

1. Estimated 2011-2012 bond and interest fund payments	=	_____
2. Estimated Federal Tax Credit (Build America Bonds)	=	_____
3. Estimated bond and interest state aid. (Line 1 minus Line 2) x factor <u>0.6000</u> (see table below)	=	<u>\$0</u>
4. Less prior year overpayment	-	_____
5. Less transfer from LOB	-	_____
6. Estimated bond and interest fund state aid payment (July 1, 2011 through June 30, 2012) (Line 3 - (Line 4 + Line 5))	=	<u>\$0</u>