

**2014-2015 EDITION**

**SCHOOL DISTRICT FINANCE AND QUALITY  
PERFORMANCE ACT AND BOND AND  
INTEREST STATE AID PROGRAM**

**(2014-2015 School Year)**

## PART A

### SCHOOL FINANCE FORMULA

BASE STATE AID PER PUPIL (BSAPP)	<u>times</u>	ADJUSTED ENROLLMENT	<u>equals</u>	STATE FINANCIAL AID (SFA)
--	--------------	------------------------	---------------	---------------------------------

STATE FINANCIAL AID	<u>Minus</u>	LOCAL EFFORT*	<u>Equals</u>	GENERAL STATE AID
------------------------	--------------	---------------	---------------	----------------------

The BSAPP for school year 2014-2015 is \$3,852. However, if the appropriation in a school year for general state aid is insufficient to pay school districts' computed entitlements, the State Board of Education will reduce BSAPP – and, therefore, SFA – as necessary to match school district entitlements with the amount of funding that is available.

\* Due to a statutory change in 2014, the term “local effort” was changed to “school financing sources.”

### STATE FINANCIAL AID: ENROLLMENT ADJUSTMENTS AND ENROLLMENT DECREASES

In addition to the regular full-time equivalent (FTE) enrollment in a school district, enrollment adjustments are added in order to reflect additional costs associated with serving certain pupil populations, transporting pupils, operating smaller and larger enrollment school districts, and adding and operating new school facilities (two provisions).

Also, there is a “decreasing enrollment” feature which is designed to facilitate school district financial planning in the face of declining enrollments. This feature permits a school district with an enrollment decrease to base its SFA in the current school year on the greater of its enrollment in the preceding year or a three-year average (the current school year and the two immediately preceding school years). An adjustment adds on any preschool aged four-year-old at-risk pupils being served in the current school year.

# ENROLLMENT ADJUSTMENTS

## 1. Low Enrollment Weighting

This weighting applies to school districts having unweighted FTE enrollments of under 1,622. With a BSAPP of \$3,852, the low enrollment weight of districts having enrollments of 100 or fewer is an additional \$3,907 per pupil. Each change of one pupil in this enrollment interval changes the low enrollment weight down or up inversely to the enrollment change.

### EXAMPLES

#### LOW ENROLLMENT ADJUSTMENT COMPUTATIONS

##### EXAMPLE 1

Enrollment = 95				
<u>FTE Enrollment</u> <u>(Sept. 20)</u>		<u>Factor</u>		<u>Low Enrollment Weight Adjustment</u>
95	<u>times</u>	1.014331	<u>equals</u>	96.4

##### EXAMPLE 2

Enrollment = 200				
<u>FTE Enrollment</u> <u>(Sept. 20)</u>		<u>Factor</u>		<u>Low Enrollment Weight Adjustment</u>
200	<u>times</u>	0.749259	<u>equals</u>	149.9

## 2. High Enrollment Weighting (Formerly called correlation weighting)

This weighting applies to districts having unweighted FTE enrollments of 1,622 and over. It is determined by multiplying the full-time equivalent enrollment by a factor of 0.03504. With BSAPP of \$3,852, the high enrollment weighting is \$134.97 per pupil for all districts with enrollments of 1,622 and over.

### EXAMPLE

FTE Enrollment (Sept. 20)		Factor		High Enrollment Weight Adjustment
5,000	<u>times</u>	0.035040	<u>equals</u>	175.2

\* The 2007 Legislature passed HB 2159 amending the School District Finance and Quality Performance Act by establishing a second date for enrollment count for students of military families on February 20. The 2009 Legislature extended this provision through the 2012-2013 school year provided that an increase of a minimum of 25 students or one percent of the district's enrollment who are dependents of a full-time active duty member of the military service or military reserve who are engaged in mobilizing for war, international peacekeeping missions, national emergency, or homeland defense activities. The 2013 Legislature extended the second-count date through the 2017-2018 school year.

### 3. Transportation Weighting

This weighting helps compensate school districts for providing transportation to public school pupils who reside 2.5 miles or more by the usually traveled road from the school attended.

The preceding year's cost of providing transportation to public and nonpublic school pupils, adjusted to net out costs of transporting pupils who live less than 2.5 miles from school, is determined. The resulting amount is divided by the number of public school pupils enrolled in the district who resided 2.5 miles or more by the usually traveled road from the school attended and for whom transportation was made available by the district. The result (quotient) is the per pupil cost of transportation.

The per pupil cost of transportation of each district is then plotted on a density-cost graph. A statistical technique is employed to construct a "curve of best fit" for all school districts. (This procedure recognizes the relatively higher costs of per pupil transportation in sparsely populated areas as contrasted with densely populated areas.)

Based on a district's density (number of pupils enrolled in the district who reside 2.5 miles or more by the usually traveled road from school divided by the number of square miles in the district), the point on the curve of best fit is identified for each district. This is the formula per pupil cost of transportation of the district.

The formula per pupil cost then is divided by the BSAPP and the quotient is multiplied by the number of residential public school pupils in the current school year who live more than 2.5 miles from the school and for whom transportation is being provided. The result is the district's transportation weight enrollment adjustment.

#### EXAMPLE

1. From Density-Cost Graph: Formula Per Pupil Cost of Transportation = \$646
2. Number of pupils transported 2.5 miles or more in current year = 500
3. BSAPP = \$3,852

#### THEN

$\frac{\$ 646}{\$3,852}$	<b>equals</b>	0.168	<b>and</b>	$\frac{500}{84} \times 0.168$	<b>so</b>	weight adjustment for transportation	<b>equals</b>	84
--------------------------	---------------	-------	------------	-------------------------------	-----------	---	---------------	----

#### 4. Vocational Education Weighting

This weighting is determined by multiplying the FTE enrollment in vocational education programs approved by the State Board of Education by a factor of 0.5. Revenue generated by the weight must be spent for vocational education, at-risk, or bilingual programs.

#### EXAMPLE

FTE Equivalent Vocational Education Enrollment (Sept. 20)		Factor		Vocational Education Program Weight Adjustment
60.0	<b><u>times</u></b>	0.5	<b><u>equals</u></b>	30.0

#### 5. Bilingual Education Weighting

This weighting is determined by multiplying the FTE enrollment in bilingual education programs approved by the State Board of Education by a factor of 0.395. Revenue generated by this weight may be spent either for bilingual education or at-risk education.

#### EXAMPLE

FTE Bilingual Program Enrollment (Sept. 20)		Factor		Bilingual Education Program Weight Adjustment
40.0	<b><u>times</u></b>	0.395	<b><u>equals</u></b>	15.8

## 6. At-Risk Pupil Weighting

This weighting is determined by multiplying the number of full-time pupils in grades one through 12 under 20 years of age of a district who qualify for free meals under the National School Lunch Program by a factor of 0.456. (However, this exception does not apply to students with IEPs under age 21.) A further condition is that in order for it to obtain this weight, a school district must maintain an at-risk pupil assistance plan approved by the State Board of Education. All revenue generated by this weight must be spent for at-risk pupil programs, bilingual programs, vocational programs, or pre-school at-risk programs.

Pupils who receive services under the plan are determined on the basis of at-risk factors determined by the school district board of education and not by virtue of eligibility for free meals under the National School Lunch Program.

### EXAMPLE

Number of Pupils Qualifying for Free Lunches (Sept. 20)		Factor		At-Risk Pupil Weight Adjustment
500	<b>times</b>	0.456	<b>equals</b>	228.0

### 6a. High Density At-Risk Weighting

This weight is determined by multiplying the number of pupils of a district who qualify for free meals under the National School Lunch Program by the following factors:

- Those districts that have free meal student percentages of 50.0 percent or more would use 0.105 factor; or
- Those districts that have a density of 212.1 student per square mile and a free lunch percentage of at least 35.1 percent and above would use 0.105 factor.

For those districts having between 35.0 percent to less than 50.0 percent at-risk pupils, the district will subtract 35.0 percent from the percentage of at-risk enrollment in the district and multiply that result by 0.7. The product of this calculation multiplied by the at-risk student enrollment is the high-density at-risk weighting.

### 6b. Non Proficient At-Risk Weighting

The 2014 Legislature eliminated Non Proficient At-Risk Weighting.

## 7. School Facilities Weighting

This weighting is assigned for costs associated with beginning operation of new school facilities. The enrollment in the new school facility is multiplied by a factor of 0.25 to produce the

weight adjustment. The 2014 Legislature limited the use of this weighting to only those districts that have adopted a local option budget of at least 25 percent of the amount of state financial aid and for which the contractual bond obligations incurred by the district were approved by voters on or before July 1, 2014.

However, the 2014 Legislature made an exception allowing school districts on military reservations in Kansas to receive school facilities weighting if the district commences operation of a new school facility in school year 2013-2014 or 2014-2015; the construction of such facility was financed primarily with federal funds; and if the school is located on a military reservation. School facilities weighting may be assigned to enrollment of the district only in the school year in which operation of a new school facility is commenced and in the next succeeding year.

In order to qualify for this weighting, the district must have utilized at least 25 percent of the state financial aid of the district authorized for the school year. This weight is available for two school years only—the year in which the facility operation is commenced and the following year.

Enrollment of Pupils in New School Facility (Sept. 20)	<u>times</u>	Factor	<u>equals</u>	School Facilities Weight Adjustment
260	<u>times</u>	0.25	<u>equals</u>	65.0

## 8. Ancillary School Facilities

The law permits a school district to appeal to the State Board of Tax Appeals for permission to levy a property tax for up to two years to defray costs associated with commencing operation of a new facility beyond the costs otherwise financed under the law. To qualify for this tax-levying authority, the district must have begun operation of one or more new facilities in the preceding or current school year (or both), have adopted at least 25 percent of the state financial aid for the district, and have had extraordinary enrollment growth, as determined by the State Board of Education.

The 2013 Legislature made a change in this weighting authorizing a school district to continue to levy the tax for up to six years. The amount of the levy is reduced to 90 percent in the first year of the six-year period, 75 percent in the second year, 60 percent in the third year, 45 percent in the fourth year, 30 percent in the fifth year, and 15 percent in the sixth year.

An amount equal to the levy approved by the State Board of Tax Appeals is converted to the ancillary school facilities weight. The weight is calculated each year by dividing the amount of the levy authority approved by the State Board of Tax Appeals by BSAPP.

### EXAMPLE

Amount of Authorized Tax Levy		BSAPP		Ancillary School Facilities Adjustment
\$550,000	<b><u>divided by</u></b>	\$3,852	<b><u>equals</u></b>	142.78

**NOTE:** The school district levies the amount approved by the State Board of Tax Appeals. The proceeds are then credited to the State School District Finance Fund.

## 9. Special Education and Related Services

The amount of special education services state aid a school district receives, including “catastrophic” special education aid, is divided by BSAPP to produce this weighting. The state special education services aid a district receives is deposited in its general fund and then, in turn, is transferred to the district’s special education fund.

This procedure is aimed at increasing the size of a school district’s general fund budget for purposes of the local option budget calculation (LOB). As noted in Part B of this memorandum, the amount attributable to this weighting is defined as “local effort” and, therefore, as a deduction in computing the general state aid entitlement of the district.

In summary, this procedure does not increase the school district general fund state aid requirement; it only increases the computed size of this budget for the benefit of the LOB provision of the law (see Attachment 1 for an explanation of the LOB.)

Amount of Special Education Services Aid to the District		BSAPP		Special Education and Related Services Weight Adjustment
\$650,000	<b><u>divided by</u></b>	\$3,852	<b><u>equals</u></b>	168.74

## 10. Declining Enrollment Weighting

Any school district that is at its maximum LOB authority and has declined from the prior year may seek approval from the State Board of Tax Appeals to make a levy for up to two years, capped at 5 percent of the district's general fund budget. The levy is equalized up to the 75 percentile. For school year 2007-08, the maximum LOB would be considered to be 31 percent, provided the increase is approved by the electors. An amount equal to the levy approved by the State Board of Tax Appeals is converted to the ancillary school facilities weight. The weight is calculated each year by dividing the amount of the levy authority approved by the State Board of Tax Appeals by BSAPP.

### EXAMPLE

Amount of Authorized Tax Levy		BSAPP		Declining Enrollment Adjustment
\$425,700	<b><u>divided by</u></b>	\$3,852	<b><u>equals</u></b>	110.51

**NOTE:** The school district levies the amount approved by the State Board of Tax Appeals. The proceeds are then credited to the State School District Finance Fund.

**NOTE:** All pupil weight adjustments are based on current year features. An exception applies when the enrollment of a district in the current year has decreased from that of the preceding year. In those instances, the low enrollment weight or high enrollment weight for the preceding year, or the three-year average, whichever applies, is used.

## 11. Cost-of-Living Weighting

The law permits a local school board to levy a local tax for the purpose of financing the cost-of-living weighting in a school district which has higher than the average statewide cost of living based on housing cost. The levy is an amount directly attributable to the cost-of-living weighting which is derived as described in the example below.

The State Board of Education is required to determine which districts are eligible to apply for this weighting. The district will be deemed eligible by the State Board if its average cost-of-living is at least 25 percent higher than the statewide average. In addition, the district must have adopted the maximum LOB to be eligible.

The local school board would be required to pass and publish a resolution authorizing the levy, and the resolution is subject to protest petition.

### EXAMPLE

Amount of Authorized Tax Levy		BSAPP		Cost-of-Living Weight
\$550,000*	<b>divided by</b>	\$3,852	<b>equals</b>	142.78

\* There is a cap on the amount that can be levied under this weighting. A district's state financial aid (SFA) times .05 is the maximum amount that can be levied.

## 12. Virtual Enrollment

This weighting is determined by multiplying the FTE virtual enrollment by a factor of 1.05. In addition, virtual students who qualify for paid or reduced price lunches and did not meet proficient standards in math or reading in the prior year are re-multiplied by a factor of .25. However, to qualify for this factor, the virtual school must have a virtual at-risk assistance plan on file with the Kansas Department of Education.

In addition to the initial weighting of 1.05 above, any virtual student taking an advanced placement school in the virtual school is eligible to receive an additional factor of .08. The advanced placement course must not be available in the virtual student's home district and the home district must be either more than 200 square miles or have an enrollment of at least 260 students.

Any student with an Individualized Education Plan (IEP) and attending a virtual school must be counted as the proportion of one student to the nearest tenth that the student's attendance at the non-virtual school bears to full-time attendance.

The 2014 Legislature changed the law so that virtual school weighting is excluded from the calculation of the local option budget.

Virtual School means any school or educational program that:

- Is offered for credit;
- Uses distance learning technologies, which predominantly use internet-based methods to deliver instruction;
- Involves instruction that occurs asynchronously with the teacher and student in a separate location;
- Requires the student to make academic progress toward the next grade level and matriculation from kindergarten through high school graduation;
- Requires the student to demonstrate competence in subject matter for each class or subject in which the student is enrolled as part of the virtual school; and
- Requires age-appropriate students to complete state assessment tests.

## 13. Kansas Academy of Math and Science (KAMS)

Students attending KAMS receive no additional weightings.

## DECREASING ENROLLMENT PROVISIONS

When a district's enrollment in the current school year has decreased from the preceding school year, the district may base its budget on the greater of unweighted full-time equivalent enrollment of the preceding year or the three-year average of unweighted full-time equivalent enrollment (current school year and two immediately preceding school years).

### EXAMPLE

A.	September 20 Enrollment—Current Year less Preschool Aged At-Risk Program Enrollment	1,375
	September 20 Enrollment—Preceding School Year less Preschool Aged At-Risk Program Enrollment	1,390
	Alternative Enrollment to Be Used in Current School Year	1,390
B.	September 20 Enrollment less Preschool Aged At-Risk Program Enrollment	
	Current School Year	1,375
	Preceding School Year	1,390
	Second Preceding School Year	1,402
	Average	1,389
	Alternative Enrollment to Be Used in Current School Year	1,389
	Enrollment for Current School Year (Greater of A or B)	1,390
	Plus Preschool Aged At-Risk Program Enrollment in Current Year @ 0.5	10
	Enrollment	1,400

### Alternative

In a school district for which the State Board of Education has determined that the enrollment of the district in the preceding school year had decreased from the enrollment in the second preceding school year and that a disaster had contributed to the decrease, the enrollment of the district in the second school year following the disaster is determined on the basis of a four-year average of the current school year and the preceding three school years, adjusted for the enrollment of pre-school aged at-risk pupils in those years. However, if the enrollment decrease provisions of the general law (above) are more beneficial to the district than the four-year average, the general law will apply.

## PART B

### LOCAL EFFORT

A school district's local effort is, in essence, a credit against its general state aid entitlement. Local effort represents locally generated resources that are available to the school district general fund to help finance the district's educational program.

The following items are defined as local effort:

<u>Example</u>	
\$	Proceeds of the uniform school district general fund property tax 20 mills, including the \$20,000 residential exemption*;
500,000	Special education services state aid;
3,000	Unexpended and unencumbered balances remaining in the general fund;
5,000	Industrial revenue bond and port authority bond in lieu of tax payments;
200	Mineral production tax receipts;
None	70 percent of federal Impact Aid, in accord with federal law and regulations;
None	Tuition paid on behalf of nonresident pupils for enrollment in regular education services;
None	Motor vehicle tax receipts
None	Rental/lease vehicle excise tax receipts <sup>1</sup>
None	Remaining proceeds of the former general fund and transportation tax levies prior to their repeal (now obsolete as this taxing authority was repealed in 1992).
\$ 508,200 <sup>2</sup>	<b>TOTAL LOCAL EFFORT</b>

\* Note: The 2014 Legislature changed law so the proceeds of the 20-mill uniform school district general fund property tax be remitted to the State Treasurer and, subsequently, will be used to fund school districts as part of General State Aid.

1 This school district general fund revenue source was phased out over a five-year period. After FY 2000, there are no receipts from this source.

2 If the sum of a district's local effort exceeds its SFA entitlement, the district receives no general state aid and the "excess" amount is remitted to the State Treasurer and is credited to the State School District Finance Fund. Revenue in this fund is used for school district general state aid.

## PART C

### GENERAL STATE AID

A district's general state aid entitlement is determined by subtracting the district's local effort from its SFA.

#### EXAMPLE

	\$	7,838,208	SFA*
<b><u>Minus</u></b>		508,200	Local Effort*
<b><u>equals</u></b>	\$	7,330,008	General State Aid

\* Sum of local effort items.

## **ATTACHMENT I**

### **The Local Option Budget (LOB)**

The law provides that in addition to SFA funding, a school district board may approve LOB spending in any amount up to 31.0 percent of its SFA. The LOB limitation is called the “state prescribed percentage.”

Additional LOB authority can be gained by a school board through adoption of a resolution. The resolution is subject to a 5.0 percent protest petition and election procedure (or, in one instance, a board initiated election).

The 2014 Legislature made the following changes regarding LOB calculations.

- Amended the statutory Base State Aid Per Pupil (BSAPP) used in calculating the LOB from \$4,433 to \$4,490 for school years 2014-2015 and 2015-2016, then it will revert to \$4,433 on July 1, 2016.
- Excluded virtual school state aid from the amount of state financial aid used in calculating the LOB;
- Authorized USD 207, Ft. Leavenworth, to adopt an LOB in excess of 30 percent with a resolution, subject to protest petition. This resolution will expire on June 30, 2015, at which time a mail ballot election will be required to exceed an LOB of 30 percent; and
- Any school district having a 31 percent LOB on June 30, 2014, may increase its LOB to 33 percent by vote of the school board.

**FORMULA FOR COMPUTING SUPPLEMENTAL  
GENERAL STATE AID FOR THE LOCAL OPTION BUDGET**

District Assessed Valuation Per Pupil (Prior Year)						
81.2 Percentile Assessed Valuation Per Pupil (Prior Year)	<b><u>subtracted</u></b>	1.0	<b><u>times</u></b>	District's Local Option Budget	<b><u>equals</u></b>	Supplemental General State Aid
	<b><u>from</u></b>					

Supplemental general state aid is based on an equalization principle which is designed to treat each school district as if its assessed valuation per pupil (AVPP) were equal to that of the district at the 81.2 percentile of AVPP. Under this formula, districts having AVPP above the 81.2 percentile receive no supplemental general state aid.

**EXAMPLES**

<b>EXAMPLE DISTRICT 1</b>			<b>EXAMPLE DISTRICT 2</b>		
Prior Year District AVPP	\$50,500		Prior Year District AVPP	\$115,000	
Prior Year 81.2 Percentile AVPP	\$109,257		Prior Year 81.2 Percentile AVPP	\$109,257	
<b><u>so</u></b>			<b><u>so</u></b>		
<u>\$50,500</u>	<b><u>equals</u></b>	0.4623 percent	<u>\$115,000</u>	<b><u>equals</u></b>	1.0525 percent
\$109,257	<b><u>then</u></b>		\$109,257		
	1.0000				
<b><u>minus</u></b>	<u>0.4623</u>				
<b><u>equals</u></b>	0.5377	State Aid Ratio			
	<b><u>then</u></b>				
	\$500,000	Districts LOB Budget			
<b><u>times</u></b>	<u>0.5377</u>	State Aid Ratio			
<b><u>equals</u></b>	\$268,850				
	Supplemental General State Aid				
					If the result equals or exceeds 1.0, the district receives no supplemental general state aid. 1.0525 exceeds 1.0, therefore the district receives no supplemental general state aid.

## ATTACHMENT II

### ***Capital Outlay; New Uses Prerequisite***

The 2013 Legislature authorized a school district to use capital outlay funds for school district property maintenance, various equipment for academic uses, computer software, and performance uniforms; however, prior to such authorization, the law requires the Director of the Budget and the Director of Legislative Research to jointly certify to the Secretary of State that capital outlay state aid is fully funded at 100.0 percent of the amount a district is entitled to receive. The 2014 Legislature fully funded capital outlay state aid.

In addition, a school district is authorized to renew its capital outlay levy prior to the expiration of its existing capital outlay levy.

## ATTACHMENT III

### FORMULA FOR COMPUTING SCHOOL DISTRICT BOND PRINCIPAL AND INTEREST OBLIGATION STATE AID PAYMENTS

Bond and interest (B&I) state aid is based on an equalization principle which is designed to provide state aid inversely to school district assessed valuation per pupil. One matching rate is applicable for the duration of B&I payments associated with bonds issued prior to July 1, 1992. A different matching rate applies during the life of bonds issued on or after July 1, 1992.

For the school district having the median assessed valuation per pupil, the state aid ratio is 5 percent for contractual B&I obligations incurred prior to July 1, 1992, and 25 percent for contractual B&I obligations incurred on July 1, 1992, and thereafter.

This factor increases (decreases) by 1 percentage point for each \$1,000 of assessed valuation per pupil of a district below (above) the median.

#### FORMULA

DISTRICT B&I PAYMENT OBLIGATION FOR SCHOOL YEAR	<u>times</u>	STATE AID PERCENTAGE FACTOR	<u>equals</u>	CAPITAL IMPROVEMENTS STATE AID
---	--------------	-----------------------------------	---------------	--------------------------------------

EXAMPLE DISTRICT 1		EXAMPLE DISTRICT 2	
B&I Payment Obligations		B&I Payment Obligations	
Before July 1, 1992	\$100,000	After July 1, 1992	\$100,000
After July 1, 1992	\$80,000	After July 1, 1992	\$80,000
District AVPP	\$47,510	District AVPP	\$58,510
<u>so</u>		<u>so</u>	
Before July 1, 1992	After July 1, 1992	Before July 1, 1992	After July 1, 1992
\$100,000	\$80,000	\$100,000	\$80,000
Percentage Factor (From Table) x 10%	Percentage Factor (From Table) x 30%	Percentage Factor (From Table) x NA	Percentage Factor (From Table) x 17%
B&I State Aid \$10,000	B&I State Aid \$24,000	B&I State Aid NA	B&I State Aid \$13,600
Total B&I Payment Due for Fiscal Year	\$180,000	Total B&I Payment Due for Fiscal Year	\$180,000
Amount from State Aid	\$34,000	Amount from State Aid	\$13,600

**PARTIAL TABLE TO ILLUSTRATE BOND AND INTEREST  
STATE AID PROGRAM PRINCIPLE**

<u>Bond and Interest State Aid Percentages</u>				
	<u>AVPP</u>	<u>Bond and Interest Obligations Prior to July 1, 1992</u>	<u>Bond and Interest Obligations On and After July 1, 1992</u>	
	41.510	15	35	
	42.510	14	34	
	43.510	13	33	
	44.510	12	32	
	45.510	11	31	
	46.510	10	30	
	47.510	9	29	
	48.510	8	28	
	49.510	7	27	
	50.510	6	26	
Median AVPP	51,010	5%	25%	State Aid Percentage Factor
	51.510	4	24	
	52.510	3	23	
	53.510	2	22	
	54.510	1	21	
	55.510	0	20	
	56.510		19	
	57.510		18	
	58.510		17	
	59.510		16	
	60.510		15	