



## School Finance

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**FINAL**

July 18, 2017

Jeff Yoxall, Superintendent  
USD 110 Thunder Ridge Schools  
PO Box 188  
Kensington KS 66951-0188

REVISED

**Audited Enrollment**

Dear Mr. Yoxall,

The legal general fund budget for USD 110, for 2016-17, is **\$2,302,207**, and the legal supplemental general fund budget is **\$767,887**. We compute your general fund based on the factors from your Form 151 and your September 20, 2016 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 21 (computed general fund) with Column 22 (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 and local effort. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education and KPERS state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. The final 2016-17 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 2016-17 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. 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

July 18, 2017

**Audited Enrollment**

**USD 110 Thunder Ridge Schools**  
**2016-17 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 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2016-17 Virtual State Aid	2016-17 New Facilities State Aid	2016-17 Special Levies State Aid	2016-17 Federal Impact Aid Difference	Adjusted Enrollment FTE	6/30/2015 Unencumbered Cash Balance	2016-17 Total Budget Reduction	Block Grant 2016-17 General State Aid	Block Grant 2016-17 ExtraOrdinary Need State Aid	2016-17 Special Ed State Aid
1,679,220	0	0	0	186,224	216.5	0	0	1,865,444	0	260,586
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>		
Block Grant 2016-17 KPERS State Aid	Block Grant State Aid Flow- Thru General Fund	6/30/16 Unencumbered Cash Balance	Local Effort 2016-17 Mineral Production	Local Effort 2016-17 Federal Impact Aid	Local Effort 2016-17 Pupil Tuition	Local Effort 2016-17 Authorized Transfers	Local Effort 2016-17 Misc. Revenue	Local Effort 2016-17 Interest on Idle Funds		
118,730	2,244,760	0	0	37,245	0	0	549	19,653		
<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>	<u>Col 28</u>			
2016-17 Computed General Fund (incl COL)	2016-17 Adopted General Fund	2016-17 Legal General Fund	2014-15 LOB Base General Fund	2016-17 LOB Percent Authorized	2016-17 Computed LOB Budget	2016-17 Adopted LOB Budget	2016-17 Legal LOB Budget			
2,302,207	2,349,291	2,302,207	2,559,624	30.00%	767,887	767,887	767,887			

**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 2016-17 General State Aid – Block Grant (sum of Col 1 thru 5 minus Col 7 & Col 8).
- 13 2016-17 Block Grant - State Aid Flow-Thru (sum of Col 9 thru 12).
- 21 2016-17 Computed General Fund (sum of Cols 13-20).
- 23 2016-17 Legal General Fund (smaller of Computed General Fund [Col 21] or Adopted General Fund [Col 22])
- 24 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 26 2016-17 Computed LOB Budget (2014-15 LOB Base General Fund [Col 24] times 2016-17 LOB Percent Authorized [Col 25]).
- 28 2016-17 Legal LOB Budget (smaller of Computed LOB Budget [Col 26] or Adopted LOB Budget [Col 27]).