



## 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](http://www.ksde.org)

June 16, 2014  
**FINAL**

Linda Kenne, Superintendent  
USD 432 Victoria  
P. O. Box 139  
Victoria KS 67671-0139

**Audited Enrollment  
Republished Budget**

Dear Mrs. Kenne,

The legal general fund budget for USD 432, for 2013-14, is **\$2,021,475**, and the legal supplemental general fund budget is **\$710,376**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 432 Victoria**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
249.5	250.5	267.0	267.0	0.0	0.0	267.0	0.0	152.6	102.5	8.5	0.0	0.0	51.0	23.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	13	0.6	0.0	0.0	72.0	23.6	0.0	0.0	0.0	0.0	0.0	196,286	51.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
526.7	0	2,021,475	2,039,513	2,021,475	0	<b>2,021,475</b>	2,379,002	30.00%	713,701	710,376	<b>710,376</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Steve Pegram, Superintendent  
USD 434 Santa Fe Trail  
1663 E US Highway 56  
Carbondale KS 66414

<b>Audited Enrollment Budget Reduction</b>
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Dear Dr. Pegram,

The legal general fund budget for USD 434, for 2013-14, is **\$7,434,341**, and the legal supplemental general fund budget is **\$2,555,634**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,935 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 434 Santa Fe Trail**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,044.0	1,013.1	968.5	1,013.1	0.0	10.5	1,023.6	6.7	244.0	0.0	0.0	0.0	0.0	378.0	172.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
5.0	130	6.0	0.0	0.0	751.0	145.2	0.0	0.0	0.0	7.0	0.0	1,284,043	334.6

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
1,937.8	0	7,437,276	7,991,867	7,437,276	-2,935	<b>7,434,341</b>	8,518,781	30.00%	2,555,634	2,691,244	<b>2,555,634</b>

**Column Notes**

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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

Denise Guy, Superintendent  
USD 435 Abilene  
Box 639  
Abilene KS 67410-0639

<b>Audited Enrollment</b>
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Dear Dr. Guy,

The legal general fund budget for USD 435, for 2013-14, is **\$9,025,825**, and the legal supplemental general fund budget is **\$3,058,439**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get 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

**USD 435 Abilene**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,490.9	1,501.3	1,524.0	1,524.0	0.0	0.0	1,524.0	15.8	104.1	624.9	52.1	28.4	1.9	532.0	242.6

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	125	5.8	0.0	0.0	216.6	47.6	0.0	0.0	0.0	16.6	0.0	1,370,140	357.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,351.7	0	9,025,825	9,428,895	9,025,825	0	<b>9,025,825</b>	10,236,040	30.00%	3,070,812	3,058,439	<b>3,058,439</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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June 16, 2014  
**FINAL**

Danny Fulton, Superintendent  
USD 436 Caney Valley  
700 E. Bullpup Blvd.  
Caney KS 67333-2542

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Fulton,

The legal general fund budget for USD 436, for 2013-14, is **\$5,590,361**, and the legal supplemental general fund budget is **\$1,065,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get 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

**USD 436 Caney Valley**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
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798.0	751.5	765.5	771.7	0.0	9.5	781.2	12.0	250.5	155.8	13.0	5.7	0.4	322.0	146.8

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
14.0	48	2.2	0.0	0.0	330.0	73.9	0.0	0.0	0.0	12.6	0.0	483,094	125.9

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
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1,420.5	138,482	5,590,361	5,923,116	5,590,361	0	<b>5,590,361</b>	6,265,892	30.00%	1,879,768	1,065,000	<b>1,065,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

Kansas State Department of Education  
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June 16, 2014  
**FINAL**

Brenda Dietrich, Superintendent  
USD 437 Auburn Washburn  
5928 SW 53rd Street  
Topeka KS 66610-9451

<b>Audited Enrollment Budget Reduction</b>
--

Dear Dr. Dietrich,

The legal general fund budget for USD 437, for 2013-14, is **\$34,459,092**, and the legal supplemental general fund budget is **\$11,284,119**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$8,623 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

<p><b>Audited Enrollment Budget Reduction</b></p>
---

**USD 437 Auburn Washburn**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
5,594.5	5,707.0	5,720.0	5,720.0	0.0	30.0	5,750.0	18.4	201.5	524.9	43.7	116.9	7.7	1,517.0	691.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	161	7.5	94.5	23.6	3,128.5	476.8	0.0	0.0	0.0	19.3	4.0	5,599,046	1,458.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
8,684.7	1,135,836	34,467,715	34,780,128	34,467,715	-8,623	<b>34,459,092</b>	37,613,729	30.00%	11,284,119	11,394,975	<b>11,284,119</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Mike Sanders, Superintendent  
USD 438 Skyline Schools  
20269 W. Hwy 54  
Pratt KS 67124-8204

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Sanders,

The legal general fund budget for USD 438, for 2013-14, is **\$3,054,664**, and the legal supplemental general fund budget is **\$1,037,676**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 438 Skyline Schools****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
367.5	388.5	400.0	400.0	0.0	0.0	400.0	11.9	180.1	74.0	6.2	5.3	0.3	68.0	31.0

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	50	2.3	0.0	0.0	135.0	47.1	0.0	0.0	0.0	12.5	0.0	446,697	116.4

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
795.9	0	3,054,664	3,455,351	3,054,664	0	<b>3,054,664</b>	3,458,921	30.00%	1,037,676	1,174,135	<b>1,037,676</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Michael D Hull, Superintendent  
USD 439 Sedgwick Public Schools  
PO Box K  
Sedgwick KS 67135-1559

**Audited Enrollment  
Republished Budget**

Dear Mr. Hull,

The legal general fund budget for USD 439, for 2013-14, is **\$3,610,790**, and the legal supplemental general fund budget is **\$875,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 439 Sedgwick Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
524.1	496.0	500.4	506.8	0.0	0.0	506.8	0.0	209.8	169.6	14.1	0.0	0.0	147.0	67.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	35	1.6	0.0	0.0	61.0	14.6	0.0	0.0	0.0	0.0	0.0	487,084	126.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
940.8	0	3,610,790	3,758,765	3,610,790	0	<b>3,610,790</b>	4,095,103	30.00%	1,228,531	875,000	<b>875,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

Tom Alstrom, Superintendent  
USD 440 Halstead  
521 W 6th Street  
Halstead KS 67056-2197

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Alstrom,

The legal general fund budget for USD 440, for 2013-14, is **\$5,536,315**, and the legal supplemental general fund budget is **\$1,680,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 440 Halstead**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
747.0	744.0	753.5	753.5	0.0	10.0	763.5	0.0	249.4	326.9	27.2	7.3	0.5	304.0	138.6

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
10.2	33	1.5	0.0	0.0	375.0	77.0	0.0	0.0	0.0	0.0	0.0	669,946	174.6

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,442.5	0	5536315	5,595,420	5,536,315	0	<b>5,536,315</b>	6,290,547	30.00%	1,887,164	1,680,000	<b>1,680,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

Kansas State Department of Education  
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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Cunningham,

The legal general fund budget for USD 443, for 2013-14, is **\$45,358,919**, and the legal supplemental general fund budget is **\$15,215,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 443 Dodge City**  
**2013-14 Legal Maximum General Fund Budget**  
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
5,994.0	6,154.3	6,194.4	6,194.4	0.0	74.5	6,268.9	0.0	219.7	1,480.7	123.4	13,590.9	894.7	4,616.0	2,104.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
484.7	428	19.9	29.9	7.5	2,483.0	433.8	0.0	0.0	0.0	0.0	0.0	4,747,990	1,237.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
11,794.6	91,244	45,358,919	46,050,143	45,358,919	0	<b>45,358,919</b>	51,613,609	30.00%	15,484,083	15,215,000	<b>15,215,000</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Mary Treaster, Superintendent  
USD 444 Little River  
Box 218  
Little River KS 67457-0218

<b>Audited Enrollment</b>
---------------------------

Dear Mrs. Treaster,

The legal general fund budget for USD 444, for 2013-14, is **\$2,856,623**, and the legal supplemental general fund budget is **\$800,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 444 Little River**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
334.2	356.5	325.9	356.5	0.0	2.5	359.0	5.0	166.6	39.9	3.3	1.0	0.1	99.0	45.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	22	1.0	0.0	0.0	187.5	52.0	0.0	0.0	0.0	5.3	0.0	429,641	111.9

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
744.3	0	2,856,623	2,877,349	2,856,623	0	<b>2,856,623</b>	3,233,070	30.00%	969,921	800,000	<b>800,000</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Robert Morton, Superintendent  
USD 445 Coffeyville  
615 Ellis  
Coffeyville KS 67337-3427

<b>Audited Enrollment</b>
---------------------------

Dear Dr. Morton,

The legal general fund budget for USD 445, for 2013-14, is **\$11,621,464**, and the legal supplemental general fund budget is **\$3,440,004**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 445 Coffeyville**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,753.2	1,746.6	1,701.1	1,746.6	0.0	28.0	1,774.6	3.0	62.2	553.5	46.1	157.3	10.4	1,201.0	547.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
126.1	145	6.7	0.0	0.0	450.0	86.9	0.0	0.0	0.0	3.2	0.0	1,397,545	364.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
3,028.0	0	11621464	11,913,152	11,621,464	0	<b>11,621,464</b>	13,357,713	30.00%	4,007,314	3,440,004	<b>3,440,004</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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## School Finance

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June 16, 2014  
**FINAL**

Chuck Schmidt, Superintendent  
USD 446 Independence  
P O Drawer 487  
Independence KS 67301-0487

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Schmidt,

The legal general fund budget for USD 446, for 2013-14, is **\$11,887,437**, and the legal supplemental general fund budget is **\$4,059,600**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get 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

**USD 446 Independence****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,886.4	1,935.3	1,936.2	1,936.2	0.0	14.0	1,950.2	0.0	68.3	285.0	23.8	49.5	3.3	1,046.0	477.0

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
109.8	96	4.5	0.0	0.0	441.1	97.4	0.0	0.0	0.0	0.0	0.0	1,393,058	363.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
3,097.3	0	11,887,437	12,185,650	11,887,437	0	<b>11,887,437</b>	13,532,001	30.00%	4,059,600	4,129,858	<b>4,059,600</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 16, 2014  
**FINAL**

Randy Wagoner, Superintendent  
USD 447 Cherryvale  
618 East 4th Street  
Cherryvale KS 67335-2306

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Wagoner,

The legal general fund budget for USD 447, for 2013-14, is **\$6,366,694**, and the legal supplemental general fund budget is **\$1,560,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 447 Cherryvale**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
786.1	823.5	799.4	823.5	0.0	10.0	833.5	93.0	252.5	117.1	9.8	0.0	0.0	430.0	196.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
45.2	53	2.5	0.0	0.0	139.5	36.4	0.0	0.0	0.0	97.7	0.0	576,374	150.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,623.9	134,166	6,366,694	6,560,129	6,366,694	0	<b>6,366,694</b>	7,142,458	30.00%	2,142,737	1,560,000	<b>1,560,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Kevin E. Case, Superintendent  
USD 448 Inman  
Box 129  
Inman KS 67546

**Audited Enrollment  
Republished Budget**

Dear Mr. Case,

The legal general fund budget for USD 448, for 2013-14, is **\$3,115,688**, and the legal supplemental general fund budget is **\$1,092,225**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 448 Inman**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
420.3	399.3	404.3	408.0	0.0	8.0	416.0	0.0	185.0	128.3	10.7	0.0	0.0	88.0	40.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	39	1.8	0.0	0.0	113.0	31.2	0.0	0.0	0.0	0.0	0.0	487,588	127.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
811.8	0	3,115,688	3,178,249	3,115,688	0	<b>3,115,688</b>	3,523,306	31.00%	1,092,225	1,098,679	<b>1,092,225</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

Charles Coblentz, Superintendent  
USD 449 Easton  
32502 Easton Rd.  
Easton KS 66020

<b>Audited Enrollment Budget Reduction</b>
--

Dear Mr. Coblentz,

The legal general fund budget for USD 449, for 2013-14, is **\$4,821,828**, and the legal supplemental general fund budget is **\$1,703,738**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$5,225 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

<p><b>Audited Enrollment Budget Reduction</b></p>
---

**USD 449 Easton**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
669.8	657.9	652.7	660.1	0.0	0.0	660.1	0.0	238.9	194.6	16.2	0.0	0.0	182.0	83.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	76	3.5	128.3	32.1	406.5	79.9	0.0	0.0	0.0	0.0	0.0	552,551	144.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,257.7	0	4,827,053	4,981,724	4,827,053	-5,225	<b>4,821,828</b>	5,679,126	30.00%	1,703,738	1,744,566	<b>1,703,738</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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June 16, 2014  
**FINAL**

Martin Stessman, Superintendent  
USD 450 Shawnee Heights  
4401 SE Shawnee Heights Rd  
Tecumseh KS 66542-9799

<b>Audited Enrollment Budget Reduction</b>
--

Dear Dr. Stessman,

The legal general fund budget for USD 450, for 2013-14, is **\$20,786,683**, and the legal supplemental general fund budget is **\$6,770,822**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$575 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 450 Shawnee Heights**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,457.5	3,435.3	3,464.1	3,464.1	0.0	0.0	3,464.1	0.0	121.4	502.5	41.9	288.8	19.0	1,037.0	472.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	268	12.5	0.0	0.0	2,473.0	376.9	0.0	0.0	0.0	0.0	2.0	2,980,844	776.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
5,287.4	494,217	20,787,258	20,787,258	20,787,258	-575	<b>20,786,683</b>	22,998,522	30.00%	6,899,557	6,770,822	<b>6,770,822</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

Kansas State Department of Education  
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(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

June 16, 2014  
**FINAL**

Angela Lawrence, Superintendent  
USD 452 Stanton County  
P O Box C  
Johnson KS 67855

<b>Audited Enrollment</b>
---------------------------

Dear Mrs. Lawrence,

The legal general fund budget for USD 452, for 2013-14, is **\$3,459,957**, and the legal supplemental general fund budget is **\$1,195,242**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 452 Stanton County**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
449.7	437.5	419.1	437.5	0.0	6.0	443.5	0.0	193.1	91.5	7.6	591.7	39.0	200.0	91.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
14.1	38	1.8	0.0	0.0	109.0	43.2	0.0	0.0	0.0	0.0	0.0	260,992	68.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
901.5	0	3,459,957	3,500,640	3,459,957	0	<b>3,459,957</b>	3,984,141	30.00%	1,195,242	1,202,557	<b>1,195,242</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Bret Church, Interim Superintendent  
USD 453 Leavenworth  
P.O. Box 969  
Leavenworth KS 66048

**Audited Enrollment**  
**Includes 2/20/14 Military FTE**  
**Budget Reduction**

Dear Mr. Church,

The legal general fund budget for USD 453, for 2013-14, is **\$23,753,193**, and the legal supplemental general fund budget is **\$8,040,913**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,876 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**USD 453 Leavenworth**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Includes 2/20/14 Military FTE**  
**Budget Reduction**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,366.8	3,491.4	3,444.8	3,491.4	27.7	59.0	3,578.1	95.9	125.4	560.1	46.7	75.7	5.0	2,032.0	926.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
213.4	294	13.7	0.0	0.0	676.0	103.0	0.0	0.0	0.0	109.2	0.0	4,101,207	1,068.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
6,189.7	0	23,756,069	24,452,786	23,756,069	-2,876	<b>23,753,193</b>	26,803,043	30.00%	8,040,913	8,067,133	<b>8,040,913</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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[www.ksde.org](http://www.ksde.org)

June 16, 2014  
**FINAL**

Allen Konicek, Superintendent  
USD 454 Burlingame Public School  
100 Bloomquist Drive, Suite A  
Burlingame KS 66413

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Konicek,

The legal general fund budget for USD 454, for 2013-14, is **\$2,465,531**, and the legal supplemental general fund budget is **\$545,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 454 Burlingame Public School**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
311.2	310.5	306.5	310.5	0.0	4.0	314.5	0.0	150.7	73.7	6.1	0.5	0.0	123.0	56.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3.5	14	0.7	0.0	0.0	62.0	16.8	0.0	0.0	0.0	0.0	0.0	360,651	94.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
642.4	0	2,465,531	2,583,358	2,465,531	0	<b>2,465,531</b>	2,817,592	30.00%	845,278	545,000	<b>545,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Darrel Finch, Superintendent  
USD 456 Marais Des Cygnes Valley  
Box 158  
Melvern KS 66510

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Finch,

The legal general fund budget for USD 456, for 2013-14, is **\$2,526,555**, and the legal supplemental general fund budget is **\$486,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 456 Marais Des Cygnes Valley**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
280.5	289.8	278.0	289.8	0.0	0.0	289.8	0.0	148.2	100.5	8.4	0.0	0.0	162.0	73.9
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
17.0	5	0.2	0.0	0.0	145.0	37.1	0.0	0.0	0.0	0.0	0.0	321,382	83.7	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
658.3	0	2,526,555	2,734,191	2,526,555	0	2,526,555	2,888,650	30.00%	866,595	486,000	486,000			

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 16, 2014  
**FINAL**

Richard Atha, Superintendent  
USD 457 Garden City  
1205 Fleming St.  
Garden City KS 67846-4751

<b>Audited Enrollment</b>
---------------------------

Dear Dr. Atha,

The legal general fund budget for USD 457, for 2013-14, is **\$49,648,368**, and the legal supplemental general fund budget is **\$12,600,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 457 Garden City**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
6,969.8	7,003.7	6,981.1	7,003.7	0.0	97.0	7,100.7	18.9	248.8	1,630.6	135.9	9,155.9	602.8	4,316.0	1,968.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
453.2	431	20.0	1,995.2	498.8	2,310.0	490.0	0.0	0.0	0.0	19.8	0.0	5,365,067	1,397.9

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
12,936.0	0	49,648,368	50,398,697	49,648,368	0	<b>49,648,368</b>	56,513,464	30.00%	16,954,039	12,600,000	<b>12,600,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

David Howard, Superintendent  
USD 458 Basehor-Linwood  
P O Box 282  
Basehor KS 66007-0282

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Howard,

The legal general fund budget for USD 458, for 2013-14, is **\$12,077,239**, and the legal supplemental general fund budget is **\$3,981,319**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$8,623 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**USD 458 Basehor-Linwood**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b>  <b>Budget Reduction</b></p>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,924.0	1,948.8	2,030.2	2,030.2	0.0	0.0	2,030.2	233.0	71.1	357.9	29.8	23.6	1.6	334.0	152.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	124	5.8	0.0	0.0	1,102.0	167.9	0.0	0.0	0.0	244.7	0.0	1,710,348	445.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
3,149.0	0	12,085,862	12,274,691	12,085,862	-8,623	<b>12,077,239</b>	13,694,520	30.00%	4,108,356	3,981,319	<b>3,981,319</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Kelly Arnberger, Superintendent  
USD 459 Bucklin  
Box 8  
Bucklin KS 67834-0008

<b>Audited Enrollment</b>
---------------------------

Dear Dr. Arnberger,

The legal general fund budget for USD 459, for 2013-14, is **\$2,076,358**, and the legal supplemental general fund budget is **\$684,200**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 459 Bucklin**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
243.3	241.9	225.7	241.9	0.0	3.0	244.9	0.0	154.3	46.2	3.9	3.3	0.2	116.0	52.9

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
10.1	26	1.2	0.0	0.0	73.0	27.5	0.0	0.0	0.0	0.0	0.0	176,404	46.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
541.0	0	2,076,358	2,120,111	2,076,358	0	<b>2,076,358</b>	2,392,262	30.00%	717,679	684,200	<b>684,200</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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Landon State Office Building  
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June 16, 2014  
**FINAL**

Paul Becker, Superintendent  
USD 460 Hesston  
PO Box 2000  
Hesston KS 67062-2000

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Becker,

The legal general fund budget for USD 460, for 2013-14, is **\$5,203,944**, and the legal supplemental general fund budget is **\$1,773,015**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 460 Hesston**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
810.3	817.8	794.0	817.8	0.0	0.0	817.8	0.0	252.1	302.3	25.2	52.2	3.4	146.0	66.6

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	54	2.5	0.0	0.0	76.5	18.9	0.0	0.0	0.0	0.0	0.0	650,295	169.4

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,355.9	0	5,203,944	5,354,778	5,203,944	0	<b>5,203,944</b>	5,910,050	30.00%	1,773,015	1,801,000	<b>1,773,015</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 16, 2014  
**FINAL**

Daryl Pruter, Superintendent  
USD 461 Neodesha  
PO BX 88  
Neodesha KS 66757-0088

<b>Audited Enrollment Budget Reduction</b>
--

Dear Mr. Pruter,

The legal general fund budget for USD 461, for 2013-14, is **\$5,073,230**, and the legal supplemental general fund budget is **\$1,739,349**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,141 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 461 Neodesha**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
709.5	687.5	663.5	687.5	0.0	8.0	695.5	0.0	243.3	162.5	13.5	0.0	0.0	349.0	159.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
36.6	31	1.4	0.0	0.0	92.0	25.5	0.0	0.0	0.0	0.0	0.0	566,176	147.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,322.4	0	5,075,371	5,208,934	5,075,371	-2,141	<b>5,073,230</b>	5,797,829	30.00%	1,739,349	1,775,902	<b>1,739,349</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Marian Hedges, Superintendent  
USD 462 Central  
P O Box 128  
Burden KS 67019

<b>Audited Enrollment</b>
---------------------------

Dear Mrs. Hedges,

The legal general fund budget for USD 462, for 2013-14, is **\$2,685,832**, and the legal supplemental general fund budget is **\$915,442**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 462 Central**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
331.9	324.9	313.0	324.9	0.0	0.0	324.9	0.0	154.6	80.5	6.7	0.0	0.0	155.0	70.7
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
13.8	11	0.5	0.0	0.0	138.0	43.2	0.0	0.0	0.0	0.0	0.0	327,838	85.4	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
699.8	0	2,685,832	2,729,202	2,685,832	0	2,685,832	3,051,473	30.00%	915,442	929,733	915,442			

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Stephens,

The legal general fund budget for USD 463, for 2013-14, is **\$2,759,906**, and the legal supplemental general fund budget is **\$926,256**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 463 Udall**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
365.5	356.0	340.0	356.0	0.0	0.0	356.0	0.0	165.6	92.6	7.7	0.0	0.0	140.0	63.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
4.2	37	1.7	0.0	0.0	106.0	29.5	0.0	0.0	0.0	0.0	0.0	347,562	90.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
719.1	0	2,759,906	2,760,290	2,759,906	0	<b>2,759,906</b>	3,157,734	30.00%	947,320	926,256	<b>926,256</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Randall Weseman, Superintendent  
USD 464 Tonganoxie  
Box 199  
Tonganoxie KS 66086-0199

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Weseman,

The legal general fund budget for USD 464, for 2013-14, is **\$10,844,629**, and the legal supplemental general fund budget is **\$3,622,501**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 464 Tonganoxie**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,803.3	1,851.6	1,861.6	1,861.6	0.0	0.0	1,861.6	1.0	65.2	530.4	44.2	0.0	0.0	504.0	229.8

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	148	6.9	0.0	0.0	831.2	145.0	0.0	0.0	0.0	1.1	0.0	1,640,608	427.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,781.3	170,000	10,844,629	10,994,311	10,844,629	0	<b>10,844,629</b>	12,075,003	30.00%	3,622,501	3,672,963	<b>3,622,501</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





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June 16, 2014  
**FINAL**

J.K. Campbell, Superintendent  
USD 465 Winfield  
1407 Wheat Rd.  
Winfield KS 67156-3691

<b>Audited Enrollment Budget Reduction</b>
--

Dear Dr. Campbell,

The legal general fund budget for USD 465, for 2013-14, is **\$14,575,510**, and the legal supplemental general fund budget is **\$4,944,813**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$830 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 465 Winfield**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,290.0	2,287.7	2,208.7	2,287.7	0.0	15.0	2,302.7	0.0	80.7	658.1	54.8	143.4	9.4	1,128.0	514.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
110.5	121	5.6	0.0	0.0	575.5	125.6	0.0	0.0	0.0	0.0	0.0	2,280,709	594.2

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
3,797.9	0	14,576,340	14,991,996	14,576,340	-830	<b>14,575,510</b>	16,482,711	30.00%	4,944,813	5,083,390	<b>4,944,813</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Bill Wilson, Superintendent  
USD 466 Scott County  
704 S.College  
Scott City KS 67871

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Wilson,

The legal general fund budget for USD 466, for 2013-14, is **\$5,938,921**, and the legal supplemental general fund budget is **\$2,048,555**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 466 Scott County**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
825.6	853.4	871.5	871.5	0.0	14.5	886.0	9.0	252.6	81.6	6.8	554.0	36.5	351.0	160.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
11.3	50	2.3	0.0	0.0	143.0	54.5	0.0	0.0	0.0	9.5	0.0	490,438	127.8

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,547.4	0	5,938,921	6,171,888	5,938,921	0	<b>5,938,921</b>	6,828,516	30.00%	2,048,555	2,130,743	<b>2,048,555</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Keith Higgins, Superintendent  
USD 467 Leoti  
Box 967  
Leoti KS 67861-0967

**Audited Enrollment  
Republished Budget**

Dear Mr. Higgins,

The legal general fund budget for USD 467, for 2013-14, is **\$3,187,075**, and the legal supplemental general fund budget is **\$1,088,278**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 467 Leoti**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
399.1	378.0	391.0	391.0	0.0	8.0	399.0	0.0	179.8	91.3	7.6	727.5	47.9	187.0	85.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
15.6	24	1.1	0.0	0.0	79.0	34.9	0.0	0.0	0.0	0.0	0.0	227,326	59.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
830.4	0	3,187,075	3,211,255	3,187,075	0	<b>3,187,075</b>	3,697,636	30.00%	1,109,291	1,088,278	<b>1,088,278</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

John LaFave, Superintendent  
USD 468 Healy Public Schools  
5006 N Dodge Rd  
Healy KS 67850

**Audited Enrollment  
Republished Budget**

Dear Mr. LaFave,

The legal general fund budget for USD 468, for 2013-14, is **\$827,089**, and the legal supplemental general fund budget is **\$301,602**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 468 Healy Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
68.0	72.5	79.5	79.5	0.0	0.0	79.5	0.3	80.6	0.0	0.0	25.4	1.7	49.0	22.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
5.1	5	0.2	0.0	0.0	6.5	3.8	0.0	0.0	0.0	0.3	0.0	84,469	22.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
215.5	0	827,089	924,958	827,089	0	<b>827,089</b>	972,911	31.00%	301,602	324,707	<b>301,602</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





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June 16, 2014  
**FINAL**

Randal Bagby, Superintendent  
USD 469 Lansing  
401 S. Second Street  
Lansing KS 66043

<b>Audited Enrollment Budget Reduction</b>
--

Dear Dr. Bagby,

The legal general fund budget for USD 469, for 2013-14, is **\$13,804,597**, and the legal supplemental general fund budget is **\$4,682,745**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$5,295 as noted in column 21(c) on the reverse side.

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All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 469 Lansing**  
**2013-14 Legal Maximum General Fund Budget**  
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,534.8	2,576.0	2,557.1	2,576.0	0.0	0.0	2,576.0	0.0	90.3	188.3	15.7	60.9	4.0	566.0	258.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	181	8.4	0.0	0.0	453.0	71.3	0.0	0.0	0.0	0.0	0.0	2,204,646	574.4

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
3,598.2	0	13,809,892	14,025,971	13,809,892	-5,295	<b>13,804,597</b>	15,609,151	30.00%	4,682,745	4,752,651	<b>4,682,745</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Ron Ballard, Superintendent  
USD 470 Arkansas City  
P.O. Box 1028  
Arkansas City KS 67005

<b>Audited Enrollment</b>
---------------------------

Dear Dr. Ballard,

The legal general fund budget for USD 470, for 2013-14, is **\$17,845,191**, and the legal supplemental general fund budget is **\$5,175,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get 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 16, 2014 **FINAL**

**Audited Enrollment**

**USD 470 Arkansas City**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,601.8	2,582.8	2,590.5	2,591.7	0.0	54.5	2,646.2	0.0	92.7	653.3	54.4	878.2	57.8	1,682.0	767.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
176.6	129	6.0	32.7	8.2	828.0	156.4	0.0	0.0	0.0	0.0	0.0	2,360,470	615.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
4,580.3	266,000	17,845,191	18,262,608	17,845,191	0	<b>17,845,191</b>	19,982,126	30.00%	5,994,638	5,175,000	<b>5,175,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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

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[www.ksde.org](http://www.ksde.org)

June 16, 2014  
**FINAL**

Ron Ledford, Superintendent  
USD 471 Dexter  
PO Box 97  
Dexter KS 67038-0097

**Audited Enrollment  
Republished Budget**

Dear Dr. Ledford,

The legal general fund budget for USD 471, for 2013-14, is **\$1,513,707**, and the legal supplemental general fund budget is **\$325,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 471 Dexter**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
153.0	157.2	146.8	157.2	0.0	0.0	157.2	0.0	135.6	0.0	0.0	0.0	0.0	76.0	34.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
7.1	10	0.5	0.0	0.0	48.0	17.5	0.0	0.0	0.0	0.0	0.0	160,327	41.8

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
394.4	0	1,513,707	1,570,126	1,513,707	0	<b>1,513,707</b>	1,745,090	30.00%	523,527	325,000	<b>325,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Lacee Sell, Superintendent  
USD 473 Chapman  
PO Box 249  
Chapman KS 67431-0249

**Audited Enrollment  
Republished Budget  
Includes 2/20/14 Military FTE**

Dear Mrs. Sell,

The legal general fund budget for USD 473, for 2013-14, is **\$7,262,647**, and the legal supplemental general fund budget is **\$2,470,853**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**USD 473 Chapman**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Republished Budget**  
**Includes 2/20/14 Military FTE**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,073.2	1,038.0	1,020.0	1,043.7	30.0	0.0	1,073.7	0.0	237.6	350.5	29.2	1.8	0.1	373.0	170.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	70	3.3	14.3	3.6	458.0	124.8	0.0	0.0	0.0	0.0	1.0	955,417	248.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,892.3	0	7,262,647	7,459,921	7,262,647	0	<b>7,262,647</b>	8,236,176	30.00%	2,470,853	2,475,629	<b>2,470,853</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 16, 2014  
**FINAL**

Glen Davis, Superintendent  
USD 474 Haviland  
PO Box 243  
Haviland KS 67059-0243

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Davis,

The legal general fund budget for USD 474, for 2013-14, is **\$1,167,136**, and the legal supplemental general fund budget is **\$403,808**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 474 Haviland**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
116.5	118.0	105.0	118.0	0.0	0.0	118.0	0.0	114.1	34.7	2.9	0.0	0.0	29.0	13.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	4	0.2	0.0	0.0	49.0	18.3	0.0	0.0	0.0	0.0	0.0	143,641	37.4

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
304.1	0	1,167,136	1,220,100	1,167,136	0	<b>1,167,136</b>	1,346,026	30.00%	403,808	414,075	<b>403,808</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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## School Finance

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June 16, 2014  
**FINAL**

Ronald P. Walker, Superintendent  
USD 475 Geary County Schools  
P.O. Box 370  
Junction City KS 66441-0370

**Audited Enrollment  
Republished Budget  
Includes 2/20/14 Military FTE  
Budget Reduction**

Dear Mr. Walker,

The legal general fund budget for USD 475, for 2013-14, is **\$51,330,470**, and the legal supplemental general fund budget is **\$12,610,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$8,153 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**USD 475 Geary County Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Republished Budget**  
**Includes 2/20/14 Military FTE**  
**Budget Reduction**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
8,176.6	8,007.7	7,570.6	8,007.7	502.0	24.0	8,533.7	4.0	299.0	869.4	72.5	1,747.7	115.1	3,491.0	1,591.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
144.2	781	36.3	778.8	194.7	2,309.0	367.1	0.0	0.0	0.0	4.2	1.0	7,740,255	2,016.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
13,376.4	0	51,338,623	52,000,000	51,338,623	-8,153	<b>51,330,470</b>	58,093,372	30.00%	17,428,012	12,610,000	<b>12,610,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Jay Zehr, Superintendent  
USD 476 Copeland  
Box 156  
Copeland KS 67837

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Zehr,

The legal general fund budget for USD 476, for 2013-14, is **\$1,332,937**, and the legal supplemental general fund budget is **\$458,075**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 476 Copeland**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
116.4	137.7	106.5	137.7	0.0	3.0	140.7	0.0	127.5	33.1	2.8	245.2	16.1	34.0	15.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	7	0.3	0.0	0.0	52.0	18.5	0.0	0.0	0.0	0.0	0.0	99,489	25.9

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
347.3	0	1,332,937	1,419,292	1,332,937	0	<b>1,332,937</b>	1,526,916	30.00%	458,075	486,140	<b>458,075</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Dave Novack, Superintendent  
USD 477 Ingalls  
PO Box 99  
Ingalls KS 67853-0099

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Novack,

The legal general fund budget for USD 477, for 2013-14, is **\$1,937,806**, and the legal supplemental general fund budget is **\$676,403**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 477 Ingalls****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
226.0	235.0	221.0	235.0	0.0	3.0	238.0	0.9	154.4	0.0	0.0	184.2	12.1	72.0	32.8
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	31	1.4	0.0	0.0	60.0	22.1	0.0	0.0	0.0	0.9	0.0	165,735	43.2	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
504.9	0	1,937,806	1,989,235	1,937,806	0	1,937,806	2,254,675	30.00%	676,403	686,377	676,403			

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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## School Finance

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June 16, 2014  
**FINAL**

Jerry Turner, Superintendent  
USD 479 Crest  
P.O. Box 305  
Colony KS 66015-0305

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Turner,

The legal general fund budget for USD 479, for 2013-14, is **\$1,963,905**, and the legal supplemental general fund budget is **\$366,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 479 Crest**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
194.5	201.0	204.5	204.5	0.0	3.0	207.5	0.0	151.3	66.2	5.5	0.0	0.0	91.0	41.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
5.7	17	0.8	0.0	0.0	90.0	27.4	0.0	0.0	0.0	0.0	0.0	276,373	72.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
511.7	0	1,963,905	2,170,005	1,963,905	0	<b>1,963,905</b>	2,257,827	30.00%	677,348	366,000	<b>366,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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June 16, 2014  
**FINAL**

Paul Larkin, Superintendent  
USD 480 Liberal  
Box 949  
Liberal KS 67905-0949

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Larkin,

The legal general fund budget for USD 480, for 2013-14, is **\$30,969,029**, and the legal supplemental general fund budget is **\$6,800,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,096 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**USD 480 Liberal**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b>  <b>Budget Reduction</b></p>
---

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
4,431.0	4,512.3	4,536.1	4,536.1	0.0	85.0	4,621.1	0.0	161.9	561.9	46.8	10,249.6	674.8	3,266.0	1,489.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
342.9	318	14.8	0.0	0.0	138.0	39.5	0.0	0.0	0.0	0.0	2.0	2,596,280	676.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
8,069.6	0	30,971,125	31,169,549	30,971,125	-2,096	<b>30,969,029</b>	35,361,026	30.00%	10,608,308	6,800,000	<b>6,800,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

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

**Audited Enrollment**  
**Republished Budget**  
**Includes 2/20/14 Military FTE**

Dear Mr. Blevins,

The legal general fund budget for USD 481, for 2013-14, is **\$2,639,009**, and the legal supplemental general fund budget is **\$925,695**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**USD 481 Rural Vista**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Republished Budget**  
**Includes 2/20/14 Military FTE**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
365.0	318.5	306.0	329.8	3.5	6.0	339.3	0.0	159.8	151.0	12.6	0.0	0.0	125.0	57.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1.6	26	1.2	0.0	0.0	122.5	39.4	0.0	0.0	0.0	0.0	0.0	294,434	76.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
687.6	0	2,639,009	2,679,692	2,639,009	0	<b>2,639,009</b>	3,109,144	30.00%	932,743	925,695	<b>925,695</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Bill Morgan, Superintendent  
USD 482 Dighton  
Box 878  
Dighton KS 67839-0878

**Audited Enrollment  
Republished Budget**

Dear Mr. Morgan,

The legal general fund budget for USD 482, for 2013-14, is **\$1,938,574**, and the legal supplemental general fund budget is **\$663,141**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 482 Dighton**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
226.0	237.5	242.5	242.5	0.0	2.5	245.0	0.0	154.3	30.5	2.5	0.0	0.0	81.0	36.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	15	0.7	0.0	0.0	47.0	21.8	0.0	0.0	0.0	0.0	0.0	168,368	43.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
505.1	0	1,938,574	1,994,992	1,938,574	0	<b>1,938,574</b>	2,249,778	30.00%	674,933	663,141	<b>663,141</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 16, 2014  
**FINAL**

Elton Argo, Superintendent  
USD 483 Kismet-Plains  
P.O. Box 760  
Plains KS 67869-0760

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Argo,

The legal general fund budget for USD 483, for 2013-14, is **\$6,194,148**, and the legal supplemental general fund budget is **\$1,379,609**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 483 Kismet-Plains****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
663.0	656.6	659.5	659.7	0.0	16.0	675.7	0.0	240.9	44.2	3.7	2,521.8	166.0	437.0	199.3

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
45.9	33	1.5	0.0	0.0	594.0	151.8	0.0	0.0	0.0	0.0	0.0	495,558	129.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,613.9	0	6,194,148	6,401,016	6,194,148	0	<b>6,194,148</b>	7,181,963	30.00%	2,154,589	1,379,609	<b>1,379,609</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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June 16, 2014  
**FINAL**

Jim Porter, Superintendent  
USD 484 Fredonia  
PO Box 539  
Fredonia KS 66736-0539

<b>Audited Enrollment Budget Reduction</b>
--

Dear Mr. Porter,

The legal general fund budget for USD 484, for 2013-14, is **\$4,969,069**, and the legal supplemental general fund budget is **\$1,712,500**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,141 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 484 Fredonia**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
649.1	676.4	648.2	676.4	0.0	7.5	683.9	0.9	241.9	91.0	7.6	0.0	0.0	297.0	135.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
17.5	53	2.5	0.0	0.0	222.0	66.4	0.0	0.0	0.0	0.9	0.0	533,019	138.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,295.0	0	4,970,210	5,050,040	4,970,210	-1,141	<b>4,969,069</b>	5,783,723	30.00%	1,735,117	1,712,500	<b>1,712,500</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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Landon State Office Building  
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[www.ksde.org](http://www.ksde.org)

June 16, 2014  
**FINAL**

John P. Thissen, Superintendent  
USD 487 Herington  
19 North Broadway  
Herington KS 67449-2430

**Audited Enrollment**  
**Includes 2/20/14 Military FTE**

Dear Mr. Thissen,

The legal general fund budget for USD 487, for 2013-14, is **\$3,621,537**, and the legal supplemental general fund budget is **\$1,070,828**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment**  
**Includes 2/20/14 Military FTE**

## **USD 487 Herington**

### **2013-14 Legal Maximum General Fund Budget**

*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
463.7	446.5	426.0	446.5	10.0	5.5	462.0	14.8	198.3	87.6	7.3	0.0	0.0	234.0	106.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
24.6	14	0.7	0.0	0.0	64.0	18.3	0.0	0.0	0.0	15.5	0.0	423,085	110.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
943.6	0	3,621,537	3,784,268	3,621,537	0	<b>3,621,537</b>	4,158,316	30.00%	1,247,495	1,070,828	<b>1,070,828</b>

#### **Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Dean Katt, Superintendent  
USD 489 Hays  
323 W. 12th St.  
Hays KS 67601-3893

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Katt,

The legal general fund budget for USD 489, for 2013-14, is **\$16,841,218**, and the legal supplemental general fund budget is **\$5,947,533**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 489 Hays****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,868.2	2,804.4	2,761.2	2,811.3	0.0	19.0	2,830.3	41.5	99.2	480.8	40.1	550.1	36.2	910.0	415.0
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	154	7.2	128.0	32.0	561.5	134.1	0.0	126.0	0.0	44.1	0.0	2,359,147	614.7	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
4,378.9	35,000	16,841,218	17,921,157	16,841,218	0	16,841,218	19,825,111	30.00%	5,947,533	6,158,987	5,947,533			

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 16, 2014  
**FINAL**

Sue Givens, Superintendent  
USD 490 El Dorado  
124 West Central Avenue  
El Dorado KS 67042-2138

**Audited Enrollment  
Republished Budget**

Dear Mrs. Givens,

The legal general fund budget for USD 490, for 2013-14, is **\$11,708,587**, and the legal supplemental general fund budget is **\$4,084,867**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 490 El Dorado**

**2013-14 Legal Maximum General Fund Budget**

*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<b>Col 2</b> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<b>Col 3</b> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<b>Col 4</b>  Declining Enrollment Provision	<b>Col 4(a)</b> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<b>Col 4(b)</b> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<b>Col 4(c)</b> Total Adjusted Enroll	<b>Col 5</b> Virtual FTE 9/20/13 (info only)	<b>Col 6</b> Low & High Weighted FTE	<b>Col 7</b> Voc. Contact Hours	<b>Col 7(a)</b> Voc. Weighted FTE	<b>Col 8</b> Bilingual Contact Hours	<b>Col 8(a)</b> Bilingual Weighted FTE	<b>Col 9</b> At-Risk Students	<b>Col 9(a)</b> At-Risk Weighted FTE
1,873.0	1,900.1	1,849.6	1,900.1	0.0	15.0	1,915.1	7.8	67.1	288.7	24.1	6.5	0.4	867.0	395.4

<b>Col 9(b)</b> High At-Risk Weighted FTE	<b>Col 10</b> Non- Proficient Headcount	<b>Col 10(a)</b> Non- Proficient Weighted FTE	<b>Col 11</b> New Facilities FTE	<b>Col 11(a)</b> New Facilities Weighted FTE	<b>Col 12</b> Trans. Students Over 2.5	<b>Col 12(a)</b> Trans. Weighted FTE	<b>Col 13</b> Ancillary Weighting FTE	<b>Col 14</b> Declining Weighting FTE	<b>Col 15</b> Cost of Living FTE	<b>Col 16</b> Virtual Weighted FTE	<b>Col 17</b> FHSU M&SA FTE (KAMS)	<b>Col 18</b> 2014 Spec Ed State Aid	<b>Col 18(a)</b> Spec Ed Weighted FTE
62.5	101	4.7	344.5	86.1	417.0	83.1	0.0	0.0	0.0	8.2	0.0	1,550,396	404.0

<b>Col 19</b> Total Weighted FTE	<b>Col 20</b> Authorized Transfers	<b>Col 21</b> Computed General Fund	<b>Col 21(a)</b> Adopted General Fund	<b>Col 21(b)</b> 2013-14 Legal General Fund	<b>Col 21(c)</b> Budget Reduction	<b>Col 21(d)</b> 2013-14 Adjusted Legal General Fund	<b>Col 22</b> LOB Base Gen Fund	<b>Col 22(a)</b> LOB Authorized Percent	<b>Col 22(b)</b> Maximum LOB Authorized	<b>Col 22(c)</b> Adopted LOB	<b>Col 22(d)</b> 2013-14 Legal LOB
3,050.7	0	11,708,587	11,866,712	11,708,587	0	<b>11,708,587</b>	13,616,223	30.00%	4,084,867	4,094,442	<b>4,084,867</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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

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June 16, 2014  
**FINAL**

Don Grosdidier, Superintendent  
USD 491 Eudora  
Box 500  
Eudora KS 66025-0500

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Grosdidier,

The legal general fund budget for USD 491, for 2013-14, is **\$8,972,860**, and the legal supplemental general fund budget is **\$3,038,972**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 491 Eudora**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,485.5	1,522.8	1,571.7	1,571.7	0.0	0.0	1,571.7	0.0	81.9	506.9	42.2	21.6	1.4	462.0	210.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	110	5.1	0.0	0.0	153.0	31.4	0.0	0.0	0.0	0.0	0.0	1,510,382	393.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,337.9	0	8,972,860	9,217,341	8,972,860	0	<b>8,972,860</b>	10,129,907	30.00%	3,038,972	3,112,610	<b>3,038,972</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Justin Lockwood, Superintendent  
USD 492 Flinthills  
Box 188  
Rosalia KS 67132-0188

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Lockwood,

The legal general fund budget for USD 492, for 2013-14, is **\$2,406,042**, and the legal supplemental general fund budget is **\$817,500**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 492 Flinthills****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
256.8	255.3	264.9	264.9	0.0	0.0	264.9	17.2	152.9	105.0	8.8	0.6	0.0	91.0	41.5
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	13	0.6	0.0	0.0	153.0	49.5	0.0	0.0	0.0	18.1	0.0	347,583	90.6	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
626.9	0	2,406,042	2,462,077	2,406,042	0	2,406,042	2,725,001	30.00%	817,500	825,000	817,500			

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

David Carriger, Superintendent  
USD 493 Columbus  
802 South High School Avenue  
Columbus KS 66725

<b>Audited Enrollment Budget Reduction</b>
--

Dear Mr. Carriger,

The legal general fund budget for USD 493, for 2013-14, is **\$7,251,450**, and the legal supplemental general fund budget is **\$2,480,693**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,986 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 493 Columbus**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
997.5	994.5	972.5	994.5	0.0	15.0	1,009.5	0.0	245.4	254.4	21.2	0.4	0.0	472.0	215.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
39.0	84	3.9	0.0	0.0	366.0	94.9	0.0	0.0	0.0	0.0	0.0	1,000,888	260.8

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
1,889.9	0	7,253,436	7,503,674	7,253,436	-1,986	<b>7,251,450</b>	8,268,975	30.00%	2,480,693	2,551,184	<b>2,480,693</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





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June 16, 2014  
**FINAL**

Kenneth Bridges, Superintendent  
USD 494 Syracuse  
PO Box 1187  
Syracuse KS 67878-1187

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Bridges,

The legal general fund budget for USD 494, for 2013-14, is **\$3,892,116**, and the legal supplemental general fund budget is **\$1,295,497**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 494 Syracuse****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
442.5	452.0	470.0	470.0	0.0	10.0	480.0	0.0	203.1	63.3	5.3	1,057.8	69.6	263.0	119.9

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
27.6	35	1.6	0.0	0.0	79.0	36.7	0.0	0.0	0.0	0.0	0.0	269,664	70.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,014.1	0	3,892,116	3,914,760	3,892,116	0	<b>3,892,116</b>	4,481,709	30.00%	1,344,513	1,295,497	<b>1,295,497</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Jon Flint, Superintendent  
USD 495 Ft Larned  
120 East 6th  
Larned KS 67550

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Flint,

The legal general fund budget for USD 495, for 2013-14, is **\$6,863,495**, and the legal supplemental general fund budget is **\$2,326,043**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 495 Ft Larned****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
902.0	881.8	906.9	906.9	0.0	14.5	921.4	0.0	251.6	356.8	29.7	14.1	0.9	415.0	189.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
29.1	105	4.9	0.0	0.0	216.0	68.8	0.0	0.0	0.0	0.0	0.0	1,123,483	292.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,788.3	0	6,863,495	7,075,737	6,863,495	0	<b>6,863,495</b>	7,753,478	30.00%	2,326,043	2,376,531	<b>2,326,043</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

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

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Binder,

The legal general fund budget for USD 496, for 2013-14, is **\$1,462,589**, and the legal supplemental general fund budget is **\$494,251**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 496 Pawnee Heights****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
108.5	116.5	112.5	116.5	0.0	0.0	116.5	54.0	113.1	0.0	0.0	0.9	0.1	36.0	16.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	2	0.1	0.0	0.0	49.0	19.2	0.0	0.0	0.0	56.7	0.0	145,994	38.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
360.1	80,525	1,462,589	1,659,320	1,462,589	0	<b>1,462,589</b>	1,594,358	31.00%	494,251	551,701	<b>494,251</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

Rick Doll, Superintendent  
USD 497 Lawrence  
110 McDonald Drive  
Lawrence KS 66044-1063

<b>Audited Enrollment Budget Reduction</b>
--

Dear Dr. Doll,

The legal general fund budget for USD 497, for 2013-14, is **\$67,305,476**, and the legal supplemental general fund budget is **\$23,517,384**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,449 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 497 Lawrence**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
9,715.0	9,812.6	9,971.1	9,971.1	0.0	35.0	10,006.1	1,341.1	350.6	1,984.6	165.4	2,218.5	146.1	3,431.0	1,564.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	507	23.6	0.0	0.0	2,259.1	344.3	0.0	0.0	336.2	1,452.1	2.0	12,076,534	3,146.6

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
17,537.5	0	67,308,925	68,468,769	67,308,925	-3,449	<b>67,305,476</b>	75,862,528	31.00%	23,517,384	23,940,133	<b>23,517,384</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
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## School Finance

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June 16, 2014  
**FINAL**

John Bergkamp, Superintendent  
USD 498 Valley Heights  
Box 89  
Waterville KS 66548

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Bergkamp,

The legal general fund budget for USD 498, for 2013-14, is **\$3,174,690**, and the legal supplemental general fund budget is **\$1,087,134**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,931 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

## **USD 498 Valley Heights**

### **2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

**Audited Enrollment  
Republished Budget  
Budget Reduction**

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
341.0	371.5	390.9	390.9	0.0	3.5	394.4	0.0	178.3	84.2	7.0	0.0	0.0	173.0	78.9

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
10.8	42	2.0	0.0	0.0	235.0	59.4	0.0	0.0	0.0	0.0	0.0	372,867	97.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
828.0	757	3,178,621	3,238,878	3,178,621	-3,931	<b>3,174,690</b>	3,748,790	30.00%	1,124,637	1,087,134	<b>1,087,134</b>

#### **Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Brian Smith, Superintendent  
USD 499 Galena  
702 East 7th Street  
Galena KS 66739

**Audited Enrollment  
Republished Budget**

Dear Mr. Smith,

The legal general fund budget for USD 499, for 2013-14, is **\$6,016,065**, and the legal supplemental general fund budget is **\$1,379,300**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 499 Galena**

**2013-14 Legal Maximum General Fund Budget**

(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
780.2	774.9	800.2	800.2	0.0	12.5	812.7	0.0	251.9	221.8	18.5	0.0	0.0	529.0	241.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
55.5	42	2.0	0.0	0.0	21.0	5.0	0.0	0.0	0.0	0.0	0.0	693,356	180.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,567.5	0	6,016,065	6,170,736	6,016,065	0	<b>6,016,065</b>	6,841,040	30.00%	2,052,312	1,379,300	<b>1,379,300</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Cynthia Lane, Superintendent  
USD 500 Kansas City  
2010 N. 59th Street  
Kansas City KS 66104

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Dr. Lane,

The legal general fund budget for USD 500, for 2013-14, is **\$142,713,730**, and the legal supplemental general fund budget is **\$47,131,770**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,300 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**USD 500 Kansas City**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b>  <b>Budget Reduction</b></p>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
18,589.4	18,984.2	19,713.2	19,713.2	0.0	285.0	19,998.2	0.0	700.7	4,379.0	364.9	24,510.0	1,613.6	17,615.0	8,032.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1,849.6	904	42.0	966.1	241.5	3,931.7	599.2	0.0	0.0	0.0	0.0	0.0	14,365,272	3,742.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
37,185.0	0	142,716,030	144,604,326	142,716,030	-2,300	<b>142,713,730</b>	162,940,574	30.00%	48,882,172	47,131,770	<b>47,131,770</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Dr. Ford,

The legal general fund budget for USD 501, for 2013-14, is **\$91,369,376**, and the legal supplemental general fund budget is **\$30,729,591**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,874 as noted in column 21(c) on the reverse side.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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 16, 2014 **FINAL**

**USD 501 Topeka Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b>  <b>Budget Reduction</b></p>
---

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
12,994.1	12,824.5	12,857.2	12,891.9	0.0	100.0	12,991.9	234.8	455.2	1,240.1	103.3	2,216.9	145.9	9,586.0	4,371.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1,006.5	639	29.7	380.7	95.2	1,568.0	239.0	0.0	0.0	0.0	246.5	2.0	15,171,026	3,952.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
23,639.2	645,000	91,372,250	93,539,373	91,372,250	-2,874	<b>91,369,376</b>	102,431,971	30.00%	30,729,591	30,991,713	<b>30,729,591</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 16, 2014  
**FINAL**

Virgil Ritchie, Superintendent  
USD 502 Lewis  
P O Box 97  
Lewis KS 67552-0097

<b>Audited Enrollment</b>
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Dear Mr. Ritchie,

The legal general fund budget for USD 502, for 2013-14, is **\$1,047,390**, and the legal supplemental general fund budget is **\$350,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 502 Lewis**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
99.0	102.5	99.0	102.5	0.0	1.0	103.5	0.0	104.0	6.7	0.6	18.3	1.2	36.0	16.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	5	0.2	0.0	0.0	40.0	15.4	0.0	0.0	0.0	0.0	0.0	121,364	31.6

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
272.9	0	1,047,390	1,169,055	1,047,390	0	<b>1,047,390</b>	1,193,110	30.00%	357,933	350,000	<b>350,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

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

<b>Audited Enrollment</b>
---------------------------

Dear Mrs. Martin,

The legal general fund budget for USD 503, for 2013-14, is **\$8,413,280**, and the legal supplemental general fund budget is **\$2,877,008**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 503 Parsons**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,186.7	1,182.8	1,229.4	1,229.4	0.0	12.0	1,241.4	0.0	204.0	279.7	23.3	0.0	0.0	773.0	352.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
81.2	30	1.4	0.0	0.0	15.0	5.2	0.0	0.0	0.0	0.0	0.0	1,086,663	283.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,192.1	0	8,413,280	8,442,065	8,413,280	0	<b>8,413,280</b>	9,740,305	30.00%	2,922,092	2,877,008	<b>2,877,008</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

Mark LaTurner, Superintendent  
USD 504 Oswego  
P.O. Box 129  
Oswego KS 67356-0129

<b>Audited Enrollment</b>
---------------------------

Dear Mr. LaTurner,

The legal general fund budget for USD 504, for 2013-14, is **\$3,449,211**, and the legal supplemental general fund budget is **\$1,182,507**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 504 Oswego**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
465.5	441.0	458.7	458.7	0.0	3.5	462.2	0.0	198.3	59.9	5.0	0.0	0.0	223.0	101.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
20.6	16	0.7	0.0	0.0	17.0	5.5	0.0	0.0	0.0	0.0	0.0	401,749	104.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
898.7	0	3,449,211	3,556,291	3,449,211	0	<b>3,449,211</b>	3,941,689	30.00%	1,182,507	1,210,895	<b>1,182,507</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

Susan Beeson, Superintendent  
USD 505 Chetopa-St. Paul  
430 Elm Street  
Chetopa KS 67336-8852

<b>Audited Enrollment</b>
---------------------------

Dear Mrs. Beeson,

The legal general fund budget for USD 505, for 2013-14, is **\$3,580,470**, and the legal supplemental general fund budget is **\$1,250,092**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 505 Chetopa-St. Paul**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
442.0	452.5	444.5	452.5	0.0	5.0	457.5	6.7	197.0	147.7	12.3	0.0	0.0	233.0	106.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
24.5	36	1.7	0.0	0.0	36.0	12.5	0.0	0.0	0.0	7.0	0.0	438,202	114.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
932.9	0	3,580,470	3,740,131	3,580,470	0	<b>3,580,470</b>	4,166,974	30.00%	1,250,092	1,279,350	<b>1,250,092</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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June 16, 2014  
**FINAL**

John Wyrick, Superintendent  
USD 506 Labette County  
Box 189  
Altamont KS 67330-0189

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Wyrick,

The legal general fund budget for USD 506, for 2013-14, is **\$9,847,540**, and the legal supplemental general fund budget is **\$3,342,446**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 506 Labette County**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,599.0	1,522.3	1,460.3	1,527.2	0.0	11.0	1,538.2	0.0	97.7	757.0	63.1	0.0	0.0	622.0	283.6

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
23.5	69	3.2	17.9	4.5	657.5	161.2	0.0	0.0	0.0	0.0	0.0	1,499,713	390.8

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,565.8	0	9,847,540	10,237,481	9,847,540	0	<b>9,847,540</b>	11,141,488	30.00%	3,342,446	3,467,088	<b>3,342,446</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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[www.ksde.org](http://www.ksde.org)

June 16, 2014  
**FINAL**

Ardith Dunn, Superintendent  
USD 507 Satanta  
Box 279  
Satanta KS 67870-0279

<b>Audited Enrollment</b>
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Dear Mrs. Dunn,

The legal general fund budget for USD 507, for 2013-14, is **\$2,492,388**, and the legal supplemental general fund budget is **\$871,624**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 507 Satanta**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
288.5	272.0	275.0	278.5	0.0	6.0	284.5	0.0	149.4	82.1	6.8	744.2	49.0	170.0	77.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</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 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
17.9	8	0.4	0.0	0.0	50.0	18.9	0.0	0.0	0.0	0.0	0.0	170,872	44.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
648.9	1,910	2,492,388	2,592,560	2,492,388	0	<b>2,492,388</b>	2,905,413	30.00%	871,624	906,733	<b>871,624</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

Dennis Burke, Superintendent  
USD 508 Baxter Springs  
1108 Military Ave  
Baxter Springs KS 66713

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Burke,

The legal general fund budget for USD 508, for 2013-14, is **\$6,959,062**, and the legal supplemental general fund budget is **\$1,790,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 508 Baxter Springs**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
955.5	957.5	944.5	957.5	0.0	15.0	972.5	12.3	248.7	297.1	24.8	8.7	0.6	518.0	236.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
54.4	51	2.4	0.0	0.0	123.0	22.5	0.0	0.0	0.0	12.9	0.0	914,216	238.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,813.2	0	6,959,062	7,154,416	6,959,062	0	<b>6,959,062</b>	7,896,191	30.00%	2,368,857	1,790,000	<b>1,790,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 16, 2014  
**FINAL**

John Showman, Superintendent  
USD 509 South Haven  
P.O. Box 229  
South Haven KS 67140-0229

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Showman,

The legal general fund budget for USD 509, for 2013-14, is **\$1,732,857**, and the legal supplemental general fund budget is **\$609,403**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 509 South Haven**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
200.5	188.0	171.5	188.0	0.0	1.5	189.5	0.0	147.3	32.3	2.7	0.0	0.0	52.0	23.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	23	1.1	0.0	0.0	75.0	22.9	0.0	0.0	0.0	0.0	0.0	246,897	64.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
451.5	0	1,732,857	1,814,223	1,732,857	0	<b>1,732,857</b>	2,031,344	30.00%	609,403	613,959	<b>609,403</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## 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](http://www.ksde.org)

June 16, 2014  
**FINAL**

Troy Piper, Superintendent  
USD 511 Attica  
P.O.Box 415  
Attica KS 67009-0415

<b>Audited Enrollment</b>
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Dear Mr. Piper,

The legal general fund budget for USD 511, for 2013-14, is **\$1,425,049**, and the legal supplemental general fund budget is **\$410,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 511 Attica**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
149.0	155.5	157.5	157.5	0.0	0.0	157.5	0.0	135.8	0.0	0.0	0.0	0.0	52.0	23.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	6	0.3	0.0	0.0	16.5	6.9	0.0	0.0	0.0	0.0	0.0	180,814	47.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
371.3	0	1,425,049	1,487,376	1,425,049	0	<b>1,425,049</b>	1,617,993	30.00%	485,398	410,000	<b>410,000</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

Jim Hinson, Superintendent  
USD 512 Shawnee Mission Pub Sch  
7235 Antioch Rd  
Shawnee Mission KS 66204-1798

<b>Audited Enrollment</b>
---------------------------

Dear Mr. Hinson,

The legal general fund budget for USD 512, for 2013-14, is **\$153,418,293**, and the legal supplemental general fund budget is **\$56,158,880**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 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

**USD 512 Shawnee Mission Pub Sch**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
26,485.7	26,185.9	26,100.0	26,257.2	0.0	51.5	26,308.7	0.0	921.9	3,758.0	313.2	6,982.3	459.7	8,016.0	3,655.3

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	1,480	68.8	914.6	228.7	5,235.0	797.8	0.0	830.4	1,392.8	0.0	1.0	19,171,596	4,995.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
39,973.5	0	153,418,293	155,198,357	153,418,293	0	<b>153,418,293</b>	181,157,677	31.00%	56,158,880	56,553,834	<b>56,158,880</b>

**Column Notes**

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