



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

June 17, 2015
FINAL

Bill Biermann, Superintendent
USD 352 Goodland
PO Box 509
Goodland KS 67735-0509

**Audited Enrollment
Republished Budget**

Dear Mr. Biermann,

The legal general fund budget for USD 352, for 2014-15, is **\$7,030,285**, and the legal supplemental general fund budget is **\$2,401,677**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget**

USD 352 Goodland
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,023.1	1,032.3	1,041.5	1,041.5	0.0	0.0	1,041.5	5.0	241.9	258.4	21.5	326.3	21.5	378.0	172.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
3.4	123.1	30.8	146.0	61.0	0.0	0.0	0.0	5.3	0.0	869,767	225.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,825.1	0	7,030,285	7,076,894	7,030,285	0	7,030,285	8,026,827	30.00%	2,408,048	2,401,677	2,401,677

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015
FINAL

Rick Weiss, Superintendent
USD 353 Wellington
Box 648
Wellington KS 67152-0648

Audited Enrollment

Dear Mr. Weiss,

The legal general fund budget for USD 353, for 2014-15, is **\$10,212,037**, and the legal supplemental general fund budget is **\$3,471,792**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 353 Wellington
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,571.5	1,515.5	1,551.5	1,551.5	0.0	6.5	1,558.0	0.0	88.5	417.1	34.8	7.5	0.5	731.0	333.3

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
60.9	0.0	0.0	200.0	56.9	0.0	0.0	0.0	0.0	0.0	1,995,919	518.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,651.1	0	10,212,037	10,495,159	10,212,037	0	10,212,037	11,572,640	30.00%	3,471,792	3,558,519	3,471,792

Column Notes

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June 17, 2015
FINAL

Ben Jacobs, Superintendent
USD 355 Ellinwood Public Schools
300 N Schiller
Ellinwood KS 67526

Audited Enrollment

Dear Mr. Jacobs,

The legal general fund budget for USD 355, for 2014-15, is **\$3,183,678**, and the legal supplemental general fund budget is **\$1,091,193**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 355 Ellinwood Public Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
403.4	409.2	414.2	414.2	0.0	0.0	414.2	0.0	184.5	105.0	8.8	0.0	0.0	165.0	75.2

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
5.5	0.0	0.0	69.3	22.9	0.0	0.0	0.0	0.0	0.0	444,471	115.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
826.5	0	3,183,678	3,647,844	3,183,678	0	3,183,678	3,637,310	30.00%	1,091,193	1,248,184	1,091,193

Column Notes

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June 17, 2015
FINAL

Clay Murphy, Superintendent
USD 356 Conway Springs
110 N. Monnet
Conway Springs KS 67031

Audited Enrollment

Dear Mr. Murphy,

The legal general fund budget for USD 356, for 2014-15, is **\$3,624,347**, and the legal supplemental general fund budget is **\$1,248,630**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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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

Audited Enrollment

USD 356 Conway Springs
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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>
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514.7	492.3	480.5	495.8	0.0	0.0	495.8	0.0	207.1	137.1	11.4	0.0	0.0	117.0	53.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	166.1	45.4	0.0	0.0	0.0	0.0	0.0	492,406	127.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
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940.9	0	3,624,347	3,826,962	3,624,347	0	3,624,347	4,162,101	30.00%	1,248,630	1,312,000	1,248,630

Column Notes

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Rose Kane, Superintendent
USD 357 Belle Plaine
Box 760
Belle Plaine KS 67013-0760

Audited Enrollment

Dear Dr. Kane,

The legal general fund budget for USD 357, for 2014-15, is **\$4,532,648**, and the legal supplemental general fund budget is **\$1,588,804**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 357 Belle Plaine
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
601.5	582.5	592.3	592.3	0.0	7.5	599.8	0.0	229.3	84.2	7.0	0.0	0.0	200.0	91.2

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	178.5	41.6	0.0	0.0	0.0	0.0	0.0	800,421	207.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,176.7	0	4,532,648	4,895,892	4,532,648	0	4,532,648	5,296,014	30.00%	1,588,804	1,678,919	1,588,804

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Mark Whitener, Superintendent
USD 358 Oxford
Box 937
Oxford KS 67119-0937

Audited Enrollment

Dear Mr. Whitener,

The legal general fund budget for USD 358, for 2014-15, is **\$2,830,450**, and the legal supplemental general fund budget is **\$925,529**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 358 Oxford
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
346.9	315.2	315.6	325.9	0.0	2.0	327.9	35.4	155.7	67.5	5.6	0.0	0.0	124.0	56.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
2.4	0.0	0.0	101.0	29.9	0.0	0.0	0.0	37.2	0.0	460,788	119.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
734.8	0	2,830,450	3,144,388	2,830,450	0	2,830,450	3,085,096	30.00%	925,529	1,029,235	925,529

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Julie McPherron, Superintendent
USD 359 Argonia Public Schools
202 E. Allen St.
Argonia KS 67004

Audited Enrollment

Dear Dr. McPherron,

The legal general fund budget for USD 359, for 2014-15, is **\$1,564,682**, and the legal supplemental general fund budget is **\$502,723**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 359 Argonia Public Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
161.5	160.0	163.9	163.9	0.0	2.0	165.9	0.0	139.3	28.2	2.4	0.0	0.0	55.0	25.1

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	52.0	18.9	0.0	0.0	0.0	0.0	0.0	210,311	54.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
406.2	0	1,564,682	1,618,610	1,564,682	0	1,564,682	1,821,451	30.00%	546,435	502,723	502,723

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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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- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Alan Jamison, Superintendent
USD 360 Caldwell
22 N. Webb
Caldwell KS 67022-1458

Audited Enrollment

Dear Mr. Jamison,

The legal general fund budget for USD 360, for 2014-15, is **\$2,133,623**, and the legal supplemental general fund budget is **\$732,927**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 360 Caldwell
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
239.0	240.5	243.5	243.5	0.0	3.5	247.0	0.0	154.3	85.1	7.1	0.0	0.0	99.0	45.1

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
3.5	0.0	0.0	42.0	16.3	0.0	0.0	0.0	0.0	1.0	306,788	79.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
553.9	0	2,133,623	2,184,084	2,133,623	0	2,133,623	2,443,091	30.00%	732,927	745,211	732,927

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Josh Swartz, Superintendent
USD 361 Anthony-Harper
Box 486
Anthony KS 67003-0486

Audited Enrollment

Dear Mr. Swartz,

The legal general fund budget for USD 361, for 2014-15, is **\$6,769,890**, and the legal supplemental general fund budget is **\$2,267,207**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 361 Anthony-Harper
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
828.6	828.7	839.8	839.8	0.0	8.0	847.8	0.0	252.7	158.6	13.2	81.3	5.4	468.0	213.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
49.1	0.0	0.0	350.0	108.9	0.0	0.0	0.0	0.0	0.0	1,028,367	267.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,757.5	0	6,769,890	6,841,537	6,769,890	0	6,769,890	7,720,712	30.00%	2,316,214	2,267,207	2,267,207

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

Kansas State Department of Education
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(785) 296-6659 - fax
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June 17, 2015
FINAL

Chris Kleidosty, Superintendent
USD 362 Prairie View
13799 KS Hwy 152
LaCygne KS 66040

Audited Enrollment

Dear Mr. Kleidosty,

The legal general fund budget for USD 362, for 2014-15, is **\$7,067,264**, and the legal supplemental general fund budget is **\$2,459,649**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 362 Prairie View
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
913.0	909.3	864.6	909.3	0.0	0.0	909.3	3.5	252.0	227.4	19.0	5.2	0.3	345.0	157.3

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
7.0	60.7	15.2	641.0	151.3	0.0	0.0	0.0	3.7	0.0	1,231,071	319.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,834.7	0	7,067,264	7,365,024	7,067,264	0	7,067,264	8,198,831	30.00%	2,459,649	2,537,506	2,459,649

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Jean Rush, Superintendent
USD 363 Holcomb
Box 8
Holcomb KS 67851-0008

Audited Enrollment

Dear Mrs. Rush,

The legal general fund budget for USD 363, for 2014-15, is **\$6,380,453**, and the legal supplemental general fund budget is **\$2,150,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 363 Holcomb
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
941.2	913.4	937.3	937.3	0.0	12.0	949.3	3.8	250.2	167.5	14.0	672.7	44.3	439.0	200.2

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
34.4	0.0	0.0	97.0	32.6	0.0	0.0	0.0	4.0	0.0	490,910	127.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,656.4	0	6,380,453	6,404,335	6,380,453	0	6,380,453	7,377,175	30.00%	2,213,153	2,150,000	2,150,000

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Bill Mullins, Superintendent
USD 364 Marysville
211 S 10th St
Marysville KS 66508-1911

Audited Enrollment

Dear Mr. Mullins,

The legal general fund budget for USD 364, for 2014-15, is **\$5,064,224**, and the legal supplemental general fund budget is **\$1,803,805**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 364 Marysville
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
701.0	683.7	701.8	701.8	0.0	6.0	707.8	0.0	244.6	317.1	26.4	0.0	0.0	242.0	110.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	182.9	57.6	0.0	0.0	0.0	0.0	0.0	646,925	167.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,314.7	0	5,064,224	5,274,544	5,064,224	0	5,064,224	6,012,683	30.00%	1,803,805	1,839,635	1,803,805

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Donald Blome, Superintendent
USD 365 Garnett
PO Box 328
Garnett KS 66032

**Audited Enrollment
Budget Reduction**

Dear Mr. Blome,

The legal general fund budget for USD 365, for 2014-15, is **\$7,231,681**, and the legal supplemental general fund budget is **\$2,484,409**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-11,235 as noted in column 20(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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Budget Reduction**

USD 365 Garnett
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
1,050.0	1,070.6	1,022.0	1,070.6	0.0	0.0	1,070.6	0.0	238.1	216.2	18.0	0.0	0.0	414.0	188.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
10.7	0.0	0.0	351.0	101.4	0.0	0.0	0.0	0.0	0.0	973,439	252.7

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,880.3	0	7,242,916	7,630,042	7,242,916	-11,235	7,231,681	8,281,363	30.00%	2,484,409	2,570,000	2,484,409

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Rusty Arnold, Superintendent
USD 366 Woodson
P O Box 160
Yates Center KS 66783-0160

Audited Enrollment

Dear Mr. Arnold,

The legal general fund budget for USD 366, for 2014-15, is **\$3,685,594**, and the legal supplemental general fund budget is **\$1,261,137**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 366 Woodson
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
445.5	437.5	425.6	437.5	0.0	5.0	442.5	0.0	192.8	74.2	6.2	0.0	0.0	207.0	94.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
17.1	0.0	0.0	176.0	59.2	0.0	0.0	0.0	0.0	0.0	557,011	144.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
956.8	0	3,685,594	3,756,470	3,685,594	0	3,685,594	4,203,789	30.00%	1,261,137	1,282,375	1,261,137

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015
FINAL

Gary French, Superintendent
USD 367 Osawatomie
1200 Trojan Dr
Osawatomie KS 66064-1696

**Audited Enrollment
Republished Budget**

Dear Mr. French,

The legal general fund budget for USD 367, for 2014-15, is **\$8,898,120**, and the legal supplemental general fund budget is **\$2,968,877**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget**

USD 367 Osawatomie
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,089.0	1,131.0	1,159.5	1,159.5	0.0	11.5	1,171.0	0.0	220.5	308.3	25.7	0.0	0.0	706.0	321.9

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
74.1	39.0	9.8	213.5	50.0	0.0	0.0	0.0	0.0	0.0	1,683,288	437.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,310.0	0	8,898,120	8,948,928	8,898,120	0	8,898,120	10,093,058	30.00%	3,027,917	2,968,877	2,968,877

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015
FINAL

Judy Welter, Superintendent
USD 368 Paola
PO Box 268
Paola KS 66071-0268

**Audited Enrollment
Republished Budget
Budget Reduction**

Dear Mrs. Welter,

The legal general fund budget for USD 368, for 2014-15, is **\$11,470,174**, and the legal supplemental general fund budget is **\$3,915,826**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-1,467 as noted in column 20(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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment Republished Budget Budget Reduction

USD 368 Paola
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,953.3	1,919.0	1,931.0	1,934.4	0.0	0.0	1,934.4	0.0	67.8	452.8	37.7	7.4	0.5	618.0	281.8

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	803.1	161.9	0.0	0.0	0.0	0.0	1.0	1,899,144	493.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,978.1	0	11,471,641	11,710,080	11,471,641	-1,467	11,470,174	13,052,753	30.00%	3,915,826	3,979,737	3,915,826

Column Notes

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
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June 17, 2015
FINAL

Jeff Shearon, Superintendent
USD 369 Burrton
PO Box 369
Burrton KS 67020-0369

Audited Enrollment

Dear Mr. Shearon,

The legal general fund budget for USD 369, for 2014-15, is **\$2,023,456**, and the legal supplemental general fund budget is **\$696,502**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 369 Burrton
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
223.8	230.0	220.5	230.0	0.0	5.0	235.0	0.0	154.3	31.8	2.7	2.0	0.1	112.0	51.1

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
10.0	0.0	0.0	42.5	14.1	0.0	0.0	0.0	0.0	0.0	223,496	58.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
525.3	0	2,023,456	2,094,718	2,023,456	0	2,023,456	2,321,673	30.00%	696,502	719,880	696,502

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Jay Zehr, Superintendent
USD 371 Montezuma
Box 355
Montezuma KS 67867-0355

**Audited Enrollment
Republished Budget**

Dear Mr. Zehr,

The legal general fund budget for USD 371, for 2014-15, is **\$1,981,469**, and the legal supplemental general fund budget is **\$688,449**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget**

USD 371 Montezuma
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
224.9	233.4	238.8	238.8	0.0	3.0	241.8	0.0	154.4	41.5	3.5	273.6	18.0	71.0	32.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	84.0	28.2	0.0	0.0	0.0	0.0	0.0	139,015	36.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
514.4	0	1,981,469	2,014,211	1,981,469	0	1,981,469	2,304,851	30.00%	691,455	688,449	688,449

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Tim Hallacy, Superintendent
USD 372 Silver Lake
Box 39
Silver Lake KS 66539-0039

**Audited Enrollment
Republished Budget**

Dear Mr. Hallacy,

The legal general fund budget for USD 372, for 2014-15, is **\$4,601,984**, and the legal supplemental general fund budget is **\$1,584,252**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget**

USD 372 Silver Lake
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
679.0	685.7	681.0	685.7	0.0	7.5	693.2	0.0	243.0	84.2	7.0	1.5	0.1	83.0	37.8

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	296.0	63.0	0.0	0.0	0.0	0.0	0.0	580,150	150.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,194.7	0	4,601,984	4,601,984	4,601,984	0	4,601,984	5,308,230	30.00%	1,592,469	1,584,252	1,584,252

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Deborah Hamm, Superintendent
USD 373 Newton
308 E 1st
Newton KS 67114-3846

Audited Enrollment

Dear Dr. Hamm,

The legal general fund budget for USD 373, for 2014-15, is **\$20,592,483**, and the legal supplemental general fund budget is **\$6,911,599**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 373 Newton
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,349.9	3,345.4	3,329.1	3,345.4	0.0	28.0	3,373.4	38.2	118.2	753.4	62.8	525.3	34.6	1,502.0	684.9

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
99.9	0.0	0.0	377.0	82.3	0.0	0.0	0.0	40.1	0.0	2,866,623	744.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
5,240.4	406,462	20,592,483	20,923,370	20,592,483	0	20,592,483	23,038,662	30.00%	6,911,599	6,965,613	6,911,599

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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 17, 2015
FINAL

Rex Bruce, Superintendent
USD 374 Sublette
Box 670
Sublette KS 67877-0670

**Audited Enrollment
Republished Budget**

Dear Mr. Bruce,

The legal general fund budget for USD 374, for 2014-15, is **\$3,866,252**, and the legal supplemental general fund budget is **\$1,321,911**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget**

USD 374 Sublette
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
450.7	443.5	476.4	476.4	0.0	7.5	483.9	4.3	204.1	0.0	0.0	1,002.2	66.0	263.0	119.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
27.6	0.0	0.0	89.0	33.6	0.0	0.0	0.0	4.5	0.0	246,872	64.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,003.7	0	3,866,252	3,958,178	3,866,252	0	3,866,252	4,509,641	30.00%	1,352,892	1,321,911	1,321,911

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

James Johnson, Superintendent
USD 375 Circle
PO Box 9
Towanda KS 67144

Audited Enrollment

Dear Mr. Johnson,

The legal general fund budget for USD 375, for 2014-15, is **\$10,492,463**, and the legal supplemental general fund budget is **\$3,556,907**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 375 Circle
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,811.0	1,804.3	1,854.8	1,854.8	0.0	0.0	1,854.8	27.8	65.0	487.3	40.6	2.7	0.2	390.0	177.8

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	130.0	32.5	712.0	143.1	0.0	0.0	0.0	29.2	0.0	1,466,498	380.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,723.9	0	10,492,463	10,757,480	10,492,463	0	10,492,463	11,856,358	30.00%	3,556,907	3,640,020	3,556,907

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Fred Dierksen, Superintendent
USD 376 Sterling
Box 188
Sterling KS 67579

**Audited Enrollment
Republished Budget**

Dear Dr. Dierksen,

The legal general fund budget for USD 376, for 2014-15, is **\$3,886,668**, and the legal supplemental general fund budget is **\$1,336,634**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget**

USD 376 Sterling
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
479.5	495.4	514.4	514.4	0.0	6.0	520.4	0.0	213.0	175.7	14.6	0.0	0.0	161.0	73.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	121.5	35.6	0.0	0.0	0.0	0.0	0.0	585,681	152.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,009.0	0	3,886,668	3,977,960	3,886,668	0	3,886,668	4,458,500	30.00%	1,337,550	1,336,634	1,336,634

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Steve Wiseman, Superintendent
USD 377 Atchison Co Comm Schools
P O Box 289
Effingham KS 66023-0289

**Audited Enrollment
Budget Reduction**

Dear Mr. Wiseman,

The legal general fund budget for USD 377, for 2014-15, is **\$4,839,444**, and the legal supplemental general fund budget is **\$1,687,938**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-979 as noted in column 20(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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment Budget Reduction
--

USD 377 Atchison Co Comm Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
599.2	580.0	574.0	584.4	0.0	6.0	590.4	0.0	227.6	51.4	4.3	0.0	0.0	261.0	119.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
16.8	0.0	0.0	371.0	101.1	0.0	0.0	0.0	0.0	0.0	760,503	197.4

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,256.6	0	4,840,423	5,036,490	4,840,423	-979	4,839,444	5,626,460	30.00%	1,687,938	1,715,552	1,687,938

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Brad Starnes, Superintendent
USD 378 Riley County
P.O. Box 326
Riley KS 66531-0326

Audited Enrollment

Dear Mr. Starnes,

The legal general fund budget for USD 378, for 2014-15, is **\$4,903,211**, and the legal supplemental general fund budget is **\$1,679,444**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 378 Riley County
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
698.0	685.8	656.5	685.8	0.0	0.0	685.8	0.0	242.2	160.7	13.4	0.0	0.0	127.0	57.9

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	401.0	89.9	0.0	0.0	0.0	0.0	0.0	707,637	183.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,272.9	0	4,903,211	4,977,169	4,903,211	0	4,903,211	5,598,145	30.00%	1,679,444	1,701,425	1,679,444

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

Kansas State Department of Education
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Topeka, Kansas 66612-1212

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June 17, 2015
FINAL

Michael Folks, Superintendent
USD 379 Clay Center
PO Box 97
Clay Center KS 67432-0097

Audited Enrollment

Dear Mr. Folks,

The legal general fund budget for USD 379, for 2014-15, is **\$8,444,740**, and the legal supplemental general fund budget is **\$2,880,460**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 379 Clay Center
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,336.9	1,346.3	1,327.4	1,346.3	0.0	0.0	1,346.3	9.5	173.3	432.5	36.0	17.4	1.1	410.0	187.0

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	422.0	127.6	0.0	0.0	0.0	10.0	0.0	1,198,016	311.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,192.3	0	8,444,740	8,650,051	8,444,740	0	8,444,740	9,601,533	30.00%	2,880,460	2,944,901	2,880,460

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Richard Flores, Superintendent
USD 380 Vermillion
209 School St.
Vermillion KS 66544-0107

Audited Enrollment

Dear Mr. Flores,

The legal general fund budget for USD 380, for 2014-15, is **\$3,741,062**, and the legal supplemental general fund budget is **\$1,314,991**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 380 Vermillion
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
502.0	515.5	509.0	515.5	0.0	9.0	524.5	0.0	214.0	100.2	8.4	0.0	0.0	128.0	58.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	289.0	86.0	0.0	0.0	0.0	0.0	0.0	307,615	79.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
971.2	0	3,741,062	3,929,425	3,741,062	0	3,741,062	4,383,304	30.00%	1,314,991	1,352,676	1,314,991

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Daryl Stegman, Superintendent
USD 381 Spearville
P.O. Box 338
Spearville KS 67876-0338

Audited Enrollment

Dear Mr. Stegman,

The legal general fund budget for USD 381, for 2014-15, is **\$2,523,445**, and the legal supplemental general fund budget is **\$884,315**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 381 Spearville
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
344.5	339.5	338.5	340.8	0.0	0.0	340.8	0.0	160.3	100.5	8.4	31.2	2.1	85.0	38.8

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	79.5	19.9	58.0	20.7	0.0	0.0	0.0	0.0	0.0	247,078	64.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
655.1	0	2,523,445	2,628,990	2,523,445	0	2,523,445	2,947,716	30.00%	884,315	904,201	884,315

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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www.ksde.org

June 17, 2015
FINAL

Suzan Patton, Superintendent
USD 382 Pratt
401 S. Hamilton
Pratt KS 67124

Audited Enrollment

Dear Mrs. Patton,

The legal general fund budget for USD 382, for 2014-15, is **\$7,635,049**, and the legal supplemental general fund budget is **\$2,610,764**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 382 Pratt
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
1,137.1	1,163.2	1,160.7	1,163.2	0.0	10.0	1,173.2	0.0	220.0	122.4	10.2	336.3	22.1	432.0	197.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
5.4	0.0	0.0	141.0	45.0	0.0	0.0	0.0	0.0	0.0	1,191,225	309.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,982.1	0	7,635,049	7,801,070	7,635,049	0	7,635,049	8,702,546	30.00%	2,610,764	2,660,192	2,610,764

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Robert Shannon, Superintendent
USD 383 Manhattan-Ogden
2031 Poyntz
Manhattan KS 66502

**Audited Enrollment
Republished Budget**

Dear Dr. Shannon,

The legal general fund budget for USD 383, for 2014-15, is **\$36,451,096**, and the legal supplemental general fund budget is **\$12,001,652**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget
Includes 2/20/15 Military FTE**

USD 383 Manhattan-Ogden
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
5,776.0	5,726.0	5,832.4	5,832.4	93.5	27.5	5,953.4	124.1	208.6	885.2	73.8	985.4	64.9	1,820.0	829.9

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	48.1	12.0	2,640.0	388.3	0.0	0.0	0.0	131.9	0.0	6,683,971	1,735.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
9,398.0	250,000	36,451,096	36,743,463	36,451,096	0	36,451,096	40,497,712	30.00%	12,149,314	12,001,652	12,001,652

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Brady Burton, Superintendent
USD 384 Blue Valley
Box 98
Randolph KS 66554

Audited Enrollment

Dear Mr. Burton,

The legal general fund budget for USD 384, for 2014-15, is **\$1,770,379**, and the legal supplemental general fund budget is **\$610,577**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 384 Blue Valley
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
187.5	178.0	178.0	181.2	0.0	2.0	183.2	0.0	145.4	42.0	3.5	0.0	0.0	28.0	12.8

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	133.0	44.7	0.0	0.0	0.0	0.0	0.0	269,548	70.0

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
459.6	0	1,770,379	1,825,463	1,770,379	0	1,770,379	2,035,257	30.00%	610,577	622,424	610,577

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015
FINAL

Greg Rasmussen, Superintendent
USD 385 Andover
1432 N Andover Rd
Andover KS 67002

**Audited Enrollment
Budget Reduction**

Dear Mr. Rasmussen,

The legal general fund budget for USD 385, for 2014-15, is **\$29,665,066**, and the legal supplemental general fund budget is **\$9,754,385**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-585 as noted in column 20(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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment Budget Reduction
--

USD 385 Andover
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

Col 1 FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Col 2 FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	Col 3 FTE Enroll 9/20/14 ex 4yr AR ex virtual	Col 4 Declining Enrollment Provision	Col 4(a) FTE Enroll 2/20/15 ex 4yr AR ex virtual	Col 4(b) At Risk 4 Yr Old FTE 9/20/14 2/20/15	Col 4(c) Total Adjusted Enroll	Col 5 Virtual FTE 9/20/14 (info only)	Col 6 Low & High Weighted FTE	Col 7 CTE Contact Hours	Col 7(a) CTE Weighted FTE	Col 8 Bilingual Contact Hours	Col 8(a) Bilingual Weighted FTE	Col 9 At-Risk Students	Col 9(a) At-Risk Weighted FTE
4,818.6	4,800.2	4,924.5	4,924.5	0.0	22.5	4,947.0	709.1	173.3	505.1	42.1	284.8	18.7	678.0	309.2

Col 9(b) High At-Risk Weighted FTE	Col 10 New Facilities FTE	Col 10(a) New Facilities Weighted FTE	Col 11 Trans. Students Over 2.5	Col 11(a) Trans. Weighted FTE	Col 12 Ancillary Weighting FTE	Col 13 Declining Weighting FTE	Col 14 Cost of Living FTE	Col 15 Virtual Weighted FTE	Col 16 FHSU M&SA FTE (KAMS)	Col 17 2015 Spec Ed State Aid	Col 17(a) Spec Ed Weighted FTE
0.0	0.0	0.0	1,602.0	234.5	0.0	0.0	0.0	744.6	0.0	4,145,406	1,076.2

Col 18 Total Weighted FTE	Col 19 Authorized Transfers	Col 20 Computed General Fund	Col 20(a) Adopted General Fund	Col 20(b) 2014-15 Legal General Fund	Col 20(c) Budget Reduction	Col 20(d) 2014-15 Adjusted Legal General Fund	Col 21 LOB Base Gen Fund	Col 21(a) LOB Authorized Percent	Col 21(b) Maximum LOB Authorized	Col 21(c) Adopted LOB	Col 21(d) 2014-15 Legal LOB
7,545.6	600,000	29,665,651	30,223,806	29,665,651	-585	29,665,066	29,849,758	33.00%	9,850,420	9,754,385	9,754,385

Column Notes

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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School Finance

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June 17, 2015
FINAL

Ryan Bradbury, Superintendent
USD 386 Madison-Virgil
P.O. Box 398
Madison KS 66860-0398

**Audited Enrollment
Republished Budget**

Dear Mr. Bradbury,

The legal general fund budget for USD 386, for 2014-15, is **\$2,141,327**, and the legal supplemental general fund budget is **\$726,328**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

**Audited Enrollment
Republished Budget**

USD 386 Madison-Virgil
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
228.0	240.0	225.5	240.0	0.0	3.0	243.0	0.0	154.4	4.2	0.4	0.0	0.0	97.0	44.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
3.3	0.0	0.0	71.5	26.3	0.0	0.0	0.0	0.0	0.0	324,817	84.3

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
555.9	0	2,141,327	2,141,327	2,141,327	0	2,141,327	2,442,301	30.00%	732,690	726,328	726,328

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Don Grover, Superintendent
USD 387 Altoona-Midway
20584 US 75 Hwy
Buffalo KS 66717

**Audited Enrollment
Republished Budget**

Dear Dr. Grover,

The legal general fund budget for USD 387, for 2014-15, is **\$2,006,507**, and the legal supplemental general fund budget is **\$584,130**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 authorized transfers are noted on the reverse side.

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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

**Audited Enrollment
Republished Budget**

USD 387 Altoona-Midway
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
195.5	184.5	204.0	204.0	0.0	5.5	209.5	0.0	151.7	5.3	0.4	0.0	0.0	115.0	52.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
12.1	0.0	0.0	123.0	37.6	0.0	0.0	0.0	0.0	0.0	220,349	57.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
520.9	0	2,006,507	2,025,382	2,006,507	0	2,006,507	2,348,179	30.00%	704,454	584,130	584,130

Column Notes

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Robert Young, Superintendent
USD 388 Ellis
PO Box 256
Ellis KS 67637-0256

Audited Enrollment

Dear Mr. Young,

The legal general fund budget for USD 388, for 2014-15, is **\$2,879,370**, and the legal supplemental general fund budget is **\$1,010,904**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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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

Audited Enrollment

USD 388 Ellis
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
410.9	412.0	411.0	412.0	0.0	0.0	412.0	0.0	183.8	182.4	15.2	0.0	0.0	84.0	38.3

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	36.4	16.0	0.0	0.0	0.0	0.0	0.0	316,443	82.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
747.5	0	2,879,370	2,921,742	2,879,370	0	2,879,370	3,369,679	30.00%	1,010,904	1,018,043	1,010,904

Column Notes

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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Randy Corns, Superintendent
USD 389 Eureka
216 N Main Street
Eureka KS 67045

**Audited Enrollment
Republished Budget**

Dear Mr. Corns,

The legal general fund budget for USD 389, for 2014-15, is **\$4,991,422**, and the legal supplemental general fund budget is **\$1,697,294**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

**Audited Enrollment
Republished Budget**

USD 389 Eureka
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
621.0	628.0	621.5	628.0	0.0	15.0	643.0	0.0	236.4	77.2	6.4	0.0	0.0	357.0	162.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
37.5	0.0	0.0	194.0	68.9	0.0	0.0	0.0	0.0	0.0	542,230	140.8

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,295.8	0	4,991,422	5,071,928	4,991,422	0	4,991,422	5,748,460	30.00%	1,724,538	1,697,294	1,697,294

Column Notes

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School Finance

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June 17, 2015
FINAL

Greg Markowitz, Superintendent
USD 390 Hamilton
2596 W Road
Hamilton KS 66853

Audited Enrollment

Dear Mr. Markowitz,

The legal general fund budget for USD 390, for 2014-15, is **\$999,209**, and the legal supplemental general fund budget is **\$320,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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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

Audited Enrollment

USD 390 Hamilton
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
82.5	82.0	86.5	86.5	0.0	1.5	88.0	0.0	89.3	0.0	0.0	0.0	0.0	59.0	26.9

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
6.2	0.0	0.0	23.0	10.5	0.0	0.0	0.0	0.0	0.0	148,478	38.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
259.4	0	999,209	1,108,220	999,209	0	999,209	1,140,319	30.00%	342,096	320,000	320,000

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Keith Hall, Superintendent
USD 392 Osborne County
213 W Adams
Osborne KS 67473

Audited Enrollment

Dear Mr. Hall,

The legal general fund budget for USD 392, for 2014-15, is **\$2,443,987**, and the legal supplemental general fund budget is **\$845,608**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 392 Osborne County
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
297.0	285.6	280.1	287.6	0.0	0.0	287.6	0.0	148.7	52.0	4.3	0.0	0.0	130.0	59.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
9.3	0.0	0.0	70.5	30.4	0.0	0.0	0.0	0.0	0.0	361,926	94.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
633.6	3,360	2,443,987	2,549,639	2,443,987	0	2,443,987	2,818,692	30.00%	845,608	874,164	845,608

Column Notes

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015
FINAL

Jeremy Boldra, Superintendent
USD 393 Solomon
113 E. 7th St.
Solomon KS 67480

Audited Enrollment

Dear Mr. Boldra,

The legal general fund budget for USD 393, for 2014-15, is **\$2,565,817**, and the legal supplemental general fund budget is **\$875,358**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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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

Audited Enrollment
Includes 2/20/15 Military FTE

USD 393 Solomon
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
340.2	324.2	307.0	324.2	4.0	0.0	328.2	15.0	155.8	70.6	5.9	0.0	0.0	111.0	50.6

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	86.0	28.3	0.0	0.0	0.0	15.8	0.0	313,846	81.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
666.1	0	2,565,817	2,625,523	2,565,817	0	2,565,817	2,917,860	30.00%	875,358	909,168	875,358

Column Notes

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- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Randal Chickadonz, Superintendent
USD 394 Rose Hill Public Schools
104 N Rose Hill Rd
Rose Hill KS 67133-9785

**Audited Enrollment
Republished Budget**

Dear Mr. Chickadonz,

The legal general fund budget for USD 394, for 2014-15, is **\$9,145,033**, and the legal supplemental general fund budget is **\$3,089,607**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment Republished Budget
--

USD 394 Rose Hill Public Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
1,624.1	1,583.7	1,562.8	1,590.2	0.0	12.0	1,602.2	28.3	66.9	400.1	33.3	37.9	2.5	405.0	184.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	612.5	98.1	0.0	0.0	0.0	29.7	0.0	1,373,917	356.7

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
2,374.1	0	9,145,033	9,430,466	9,145,033	0	9,145,033	10,298,690	30.00%	3,089,607	3,180,066	3,089,607

Column Notes

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School Finance

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June 17, 2015
FINAL

Bill Keeley, Superintendent
USD 395 LaCrosse
Box 778
La Crosse KS 67548-0778

**Audited Enrollment
Republished Budget**

Dear Mr. Keeley,

The legal general fund budget for USD 395, for 2014-15, is **\$2,326,993**, and the legal supplemental general fund budget is **\$804,693**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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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

**Audited Enrollment
Republished Budget**

USD 395 LaCrosse
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
277.5	272.0	291.0	291.0	0.0	0.0	291.0	0.0	147.8	118.5	9.9	0.0	0.0	113.0	51.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
3.0	0.0	0.0	96.0	38.2	0.0	0.0	0.0	0.0	0.0	241,590	62.7

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
604.1	0	2,326,993	2,342,786	2,326,993	0	2,326,993	2,796,806	30.00%	839,042	804,693	804,693

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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School Finance

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June 17, 2015
FINAL

Robert Reynolds, Superintendent
USD 396 Douglass Public Schools
921 E. First St.
Douglass KS 67039

Audited Enrollment

Dear Mr. Reynolds,

The legal general fund budget for USD 396, for 2014-15, is **\$4,899,359**, and the legal supplemental general fund budget is **\$1,661,468**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 396 Douglass Public Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
683.8	664.3	654.2	667.4	0.0	3.5	670.9	26.3	240.3	224.6	18.7	9.1	0.6	190.0	86.6

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	203.0	50.3	0.0	0.0	0.0	27.6	0.0	681,547	176.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,271.9	0	4,899,359	5,025,704	4,899,359	0	4,899,359	5,538,225	30.00%	1,661,468	1,688,273	1,661,468

Column Notes

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- 19 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) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Brian Smith, Superintendent
USD 397 Centre
2382 310th St
Lost Springs KS 66859-9644

Audited Enrollment

Dear Mr. Smith,

The legal general fund budget for USD 397, for 2014-15, is **\$3,343,906**, and the legal supplemental general fund budget is **\$764,141**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 397 Centre
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
230.5	226.3	213.5	226.3	0.0	0.0	226.3	269.3	153.8	98.1	8.2	0.0	0.0	66.0	30.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	167.0	56.1	0.0	0.0	0.0	282.8	0.0	416,630	108.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
865.5	10,000	3,343,906	3,344,154	3,343,906	0	3,343,906	2,547,135	30.00%	764,141	771,880	764,141

Column Notes

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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015
FINAL

Ron Traxson, Superintendent
USD 398 Peabody-Burns
506 Elm Street
Peabody KS 66866-1216

Audited Enrollment

Dear Mr. Traxson,

The legal general fund budget for USD 398, for 2014-15, is **\$2,375,528**, and the legal supplemental general fund budget is **\$824,034**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 398 Peabody-Burns
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
271.1	255.5	246.5	257.7	0.0	6.5	264.2	1.0	153.0	141.9	11.8	0.0	0.0	114.0	52.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
6.5	0.0	0.0	81.0	28.6	0.0	0.0	0.0	1.1	0.0	383,205	99.5

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
616.7	0	2,375,528	2,479,918	2,375,528	0	2,375,528	2,746,780	30.00%	824,034	839,183	824,034

Column Notes

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June 17, 2015
FINAL

Aaron Homburg, Superintendent
USD 399 Paradise
Box 100
Natoma KS 67651-0010

Audited Enrollment

Dear Mr. Homburg,

The legal general fund budget for USD 399, for 2014-15, is **\$1,273,471**, and the legal supplemental general fund budget is **\$446,473**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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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

Audited Enrollment

USD 399 Paradise
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
139.5	127.1	116.8	127.8	0.0	1.0	128.8	0.0	120.8	47.2	3.9	0.0	0.0	46.0	21.0

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.2	0.0	0.0	38.0	18.1	0.0	0.0	0.0	0.0	0.0	145,647	37.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
330.6	0	1,273,471	1,389,802	1,273,471	0	1,273,471	1,488,242	30.00%	446,473	478,127	446,473

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

Kansas State Department of Education
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900 SW Jackson Street, Suite 356
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(785) 296-6659 - fax
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June 17, 2015
FINAL

Glen Suppes, Superintendent
USD 400 Smoky Valley
126 S Main St
Lindsborg KS 67456-2418

Audited Enrollment

Dear Mr. Suppes,

The legal general fund budget for USD 400, for 2014-15, is **\$6,609,670**, and the legal supplemental general fund budget is **\$2,331,628**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 400 Smoky Valley
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
861.7	857.2	823.1	857.2	0.0	11.0	868.2	82.2	252.8	305.6	25.5	8.3	0.5	208.0	94.8

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	303.0	88.8	0.0	0.0	0.0	86.3	0.0	1,091,145	283.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,700.2	60,500	6,609,670	6,758,545	6,609,670	0	6,609,670	7,065,539	33.00%	2,331,628	2,347,036	2,331,628

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Carl Helm, Superintendent
USD 401 Chase-Raymond
313 East Ave C
Chase KS 67524-0366

**Audited Enrollment
Republished Budget**

Dear Mr. Helm,

The legal general fund budget for USD 401, for 2014-15, is **\$1,682,939**, and the legal supplemental general fund budget is **\$569,468**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget**

USD 401 Chase-Raymond
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
146.0	158.0	160.5	160.5	0.0	4.0	164.5	0.0	138.7	79.1	6.6	6.0	0.4	112.0	51.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
11.8	0.0	0.0	35.0	14.2	0.0	0.0	0.0	0.0	0.0	191,243	49.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
436.9	0	1,682,939	1,693,339	1,682,939	0	1,682,939	1,930,220	30.00%	579,066	569,468	569,468

Column Notes

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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015
FINAL

John Black, Superintendent
USD 402 Augusta
2345 Greyhound Drive
Augusta KS 67010

Audited Enrollment

Dear Dr. Black,

The legal general fund budget for USD 402, for 2014-15, is **\$12,433,100**, and the legal supplemental general fund budget is **\$4,265,279**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 402 Augusta
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,131.8	2,160.2	2,158.7	2,160.2	0.0	15.0	2,175.2	0.0	76.2	500.5	41.7	31.4	2.1	760.0	346.6

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	315.0	78.8	413.2	76.2	0.0	0.0	0.0	0.0	0.0	1,659,965	430.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
3,227.7	0	12433100	13,149,187	12,433,100	0	12,433,100	14,217,597	30.00%	4,265,279	4,505,441	4,265,279

Column Notes

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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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School Finance

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June 17, 2015
FINAL

Troy Piper, Superintendent
USD 403 Otis-Bison
P.O. Box 227
Otis KS 67565

**Audited Enrollment
Republished Budget**

Dear Mr. Piper,

The legal general fund budget for USD 403, for 2014-15, is **\$2,100,497**, and the legal supplemental general fund budget is **\$664,548**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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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

**Audited Enrollment
Republished Budget**

USD 403 Otis-Bison
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
187.5	205.5	222.9	222.9	0.0	0.0	222.9	7.6	153.5	23.0	1.9	0.0	0.0	90.0	41.0

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
3.4	0.0	0.0	112.0	39.7	0.0	0.0	0.0	8.0	0.0	279,301	72.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
542.9	9,246	2,100,497	2,118,985	2,100,497	0	2,100,497	2,355,477	30.00%	706,643	664,548	664,548

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Todd Berry, Superintendent
USD 404 Riverton
Box 290
Riverton KS 66770-0290

**Audited Enrollment
Republished Budget**

Dear Mr. Berry,

The legal general fund budget for USD 404, for 2014-15, is **\$5,392,415**, and the legal supplemental general fund budget is **\$1,863,621**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

**Audited Enrollment
Republished Budget**

USD 404 Riverton
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
745.0	725.7	726.4	732.4	0.0	4.5	736.9	0.0	247.4	150.0	12.5	0.0	0.0	342.0	156.0

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
27.3	0.0	0.0	270.0	53.1	0.0	0.0	0.0	0.0	0.0	641,988	166.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,399.9	0	5,392,415	5,467,529	5,392,415	0	5,392,415	6,212,071	30.00%	1,863,621	1,874,038	1,863,621

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015
FINAL

Bill Day, Superintendent
USD 405 Lyons
800 South Workman
Lyons KS 67554

Audited Enrollment

Dear Mr. Day,

The legal general fund budget for USD 405, for 2014-15, is **\$6,093,864**, and the legal supplemental general fund budget is **\$1,900,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 405 Lyons
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
744.5	727.5	753.4	753.4	0.0	15.5	768.9	25.0	249.8	124.6	10.4	670.6	44.1	445.0	202.9

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
46.7	0.0	0.0	38.0	13.5	0.0	0.0	0.0	26.3	1.0	841,386	218.4

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,582.0	0	6,093,864	6,536,074	6,093,864	0	6,093,864	6,845,074	30.00%	2,053,522	1,900,000	1,900,000

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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June 17, 2015
FINAL

David Couch, Superintendent
USD 407 Russell County
802 N Main
Russell KS 67665

**Audited Enrollment
Republished Budget**

Dear Mr. Couch,

The legal general fund budget for USD 407, for 2014-15, is **\$5,544,184**, and the legal supplemental general fund budget is **\$2,083,941**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid.

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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

**Audited Enrollment
Republished Budget**

USD 407 Russell County
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
772.5	778.5	762.7	778.5	0.0	0.0	778.5	0.0	250.4	145.6	12.1	0.0	0.0	316.0	144.1

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
12.4	0.0	0.0	108.0	42.0	0.0	0.0	0.0	0.0	1.0	765,667	198.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,439.3	0	5,544,184	5,576,155	5,544,184	0	5,544,184	6,398,486	33.00%	2,111,500	2,083,941	2,083,941

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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 17, 2015
FINAL

Lee Leiker, Superintendent
USD 408 Marion-Florence
101 N Thorp
Marion KS 66861-1125

Audited Enrollment

Dear Mr. Leiker,

The legal general fund budget for USD 408, for 2014-15, is **\$3,917,484**, and the legal supplemental general fund budget is **\$1,349,977**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 408 Marion-Florence
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
534.1	500.4	486.0	506.8	0.0	0.0	506.8	0.0	209.8	197.8	16.5	0.0	0.0	143.0	65.2

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	128.0	40.6	0.0	0.0	0.0	0.0	0.0	685,987	178.1

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,017.0	0	3,917,484	4,245,674	3,917,484	0	3,917,484	4,499,923	30.00%	1,349,977	1,350,000	1,349,977

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Susan Myers, Superintendent
USD 409 Atchison Public Schools
626 Commercial St
Atchison KS 66002

**Audited Enrollment
Republished Budget**

Dear Dr. Myers,

The legal general fund budget for USD 409, for 2014-15, is **\$10,484,759**, and the legal supplemental general fund budget is **\$3,578,462**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment Republished Budget

USD 409 Atchison Public Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,584.0	1,546.4	1,564.5	1,565.0	0.0	18.0	1,583.0	0.0	76.4	135.1	11.3	2.8	0.2	928.0	423.2

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
97.4	102.9	25.7	230.0	45.5	0.0	0.0	0.0	0.0	0.0	1,768,685	459.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
2,721.9	0	10,484,759	10,610,719	10,484,759	0	10,484,759	11,928,208	30.00%	3,578,462	3,601,866	3,578,462

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015
FINAL

Steve Noble, Superintendent
USD 410 Durham-Hillsboro-Lehigh
416 S. Date Street
Hillsboro KS 67063-1698

Audited Enrollment

Dear Dr. Noble,

The legal general fund budget for USD 410, for 2014-15, is **\$4,312,314**, and the legal supplemental general fund budget is **\$1,621,498**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 410 Durham-Hillsboro-Lehigh
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
577.4	528.1	534.3	546.6	0.0	4.5	551.1	6.9	219.8	404.3	33.7	3.9	0.3	152.0	69.3

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	148.0	45.2	0.0	0.0	0.0	7.2	0.0	743,005	192.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,119.5	0	4,312,314	4,403,606	4,312,314	0	4,312,314	4,913,629	33.00%	1,621,498	1,638,202	1,621,498

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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 17, 2015
FINAL

John Fast, Superintendent
USD 411 Goessel
Box 68
Goessel KS 67053-0068

**Audited Enrollment
Republished Budget**

Dear Mr. Fast,

The legal general fund budget for USD 411, for 2014-15, is **\$2,299,644**, and the legal supplemental general fund budget is **\$782,862**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

**Audited Enrollment
Republished Budget**

USD 411 Goessel
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
254.0	273.0	276.1	276.1	0.0	0.0	276.1	0.0	151.2	116.0	9.7	0.0	0.0	67.0	30.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	110.0	30.4	0.0	0.0	0.0	0.0	0.0	381,250	99.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
597.0	0	2,299,644	2,335,082	2,299,644	0	2,299,644	2,617,270	30.00%	785,181	782,862	782,862

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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 17, 2015
FINAL

Scott Hoyt, Superintendent
USD 412 Hoxie Community Schools
Box 348
Hoxie KS 67740-0348

Audited Enrollment

Dear Mr. Hoyt,

The legal general fund budget for USD 412, for 2014-15, is **\$2,477,606**, and the legal supplemental general fund budget is **\$887,978**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 412 Hoxie Community Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
326.5	335.5	339.0	339.0	0.0	0.0	339.0	0.0	159.6	52.6	4.4	0.0	0.0	73.0	33.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	90.5	39.7	0.0	0.0	0.0	0.0	0.0	258,935	67.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
643.2	0	2,477,606	2,626,679	2,477,606	0	2,477,606	2,959,928	30.00%	887,978	912,494	887,978

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

James Hardy, Superintendent
USD 413 Chanute Public Schools
315 Chanute 35 Pkwy.
Chanute KS 66720-1822

**Audited Enrollment
Budget Reduction**

Dear Dr. Hardy,

The legal general fund budget for USD 413, for 2014-15, is **\$12,064,140**, and the legal supplemental general fund budget is **\$4,090,402**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-4,176 as noted in column 20(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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment Budget Reduction
--

USD 413 Chanute Public Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,780.7	1,790.9	1,750.7	1,790.9	0.0	16.0	1,806.9	16.1	63.3	393.6	32.8	91.4	6.0	952.0	434.1

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
100.0	0.0	0.0	586.0	114.1	0.0	0.0	0.0	16.9	0.0	2,152,844	558.9

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
3,133.0	0	12,068,316	12,451,590	12,068,316	-4,176	12,064,140	13,634,672	30.00%	4,090,402	4,233,850	4,090,402

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015
FINAL

Penny Hargrove, Superintendent
USD 415 Hiawatha
P.O. Box 398
Hiawatha KS 66434-0398

Audited Enrollment

Dear Mrs. Hargrove,

The legal general fund budget for USD 415, for 2014-15, is **\$6,251,796**, and the legal supplemental general fund budget is **\$2,143,811**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 415 Hiawatha
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
847.1	813.7	837.2	837.2	0.0	0.0	837.2	0.0	252.6	137.6	11.5	0.5	0.0	375.0	171.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
25.7	0.0	0.0	261.0	76.0	0.0	0.0	0.0	0.0	2.0	951,561	247.0

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
1,623.0	0	6,251,796	6,301,872	6,251,796	0	6,251,796	7,146,035	30.00%	2,143,811	2,151,317	2,143,811

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015
FINAL

Brian Biermann, Superintendent
USD 416 Louisburg
Box 550
Louisburg KS 66053-0550

Audited Enrollment

Dear Dr. Biermann,

The legal general fund budget for USD 416, for 2014-15, is **\$9,372,686**, and the legal supplemental general fund budget is **\$3,528,496**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 416 Louisburg
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
1,706.7	1,691.1	1,661.5	1,691.1	0.0	0.0	1,691.1	0.0	59.3	375.7	31.3	38.8	2.6	321.0	146.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	702.0	137.9	0.0	0.0	0.0	0.0	0.0	1,404,397	364.6

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
2,433.2	0	9,372,686	9,639,245	9,372,686	0	9,372,686	10,692,411	33.00%	3,528,496	3,614,932	3,528,496

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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 17, 2015
FINAL

Doug Conwell, Superintendent
USD 417 Morris County
17 South Wood Street
Council Grove KS 66846

Audited Enrollment

Dear Mr. Conwell,

The legal general fund budget for USD 417, for 2014-15, is **\$5,120,429**, and the legal supplemental general fund budget is **\$1,782,072**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 417 Morris County
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
703.8	701.0	703.3	703.3	0.0	7.5	710.8	0.0	245.0	199.5	16.6	26.7	1.8	245.0	111.7

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	270.2	87.3	0.0	0.0	0.0	0.0	0.0	582,344	151.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,324.4	18,840	5,120,429	5,206,328	5,120,429	0	5,120,429	5,940,241	30.00%	1,782,072	1,796,351	1,782,072

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Randy Watson, Superintendent
USD 418 McPherson
514 North Main Street
McPherson KS 67460

Audited Enrollment

Dear Dr. Watson,

The legal general fund budget for USD 418, for 2014-15, is **\$13,556,947**, and the legal supplemental general fund budget is **\$4,571,467**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 418 McPherson
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,254.2	2,225.9	2,267.8	2,267.8	0.0	14.0	2,281.8	0.0	80.0	441.7	36.8	95.6	6.3	703.0	320.6

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	173.0	43.3	137.0	38.9	0.0	0.0	0.0	0.0	0.0	2,631,651	683.2

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
3,490.9	110,000	13,556,947	14,464,093	13,556,947	0	13,556,947	15,238,224	30.00%	4,571,467	4,864,901	4,571,467

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015
FINAL

Bill Seidl, Superintendent
USD 419 Canton-Galva
P.O. Box 317
Canton KS 67428-0317

Audited Enrollment

Dear Mr. Seidl,

The legal general fund budget for USD 419, for 2014-15, is **\$3,055,021**, and the legal supplemental general fund budget is **\$1,151,022**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 419 Canton-Galva
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
372.5	374.5	356.5	374.5	0.0	1.0	375.5	0.0	172.2	84.8	7.1	0.0	0.0	115.0	52.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	83.3	20.8	187.0	50.3	0.0	0.0	0.0	0.0	0.0	442,379	114.8

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
793.1	0	3,055,021	3,195,234	3,055,021	0	3,055,021	3,487,946	33.00%	1,151,022	1,201,551	1,151,022

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Troy Hutton, Superintendent
USD 420 Osage City
520 Main Street
Osage City KS 66523-1357

Audited Enrollment

Dear Mr. Hutton,

The legal general fund budget for USD 420, for 2014-15, is **\$4,626,637**, and the legal supplemental general fund budget is **\$1,623,808**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 420 Osage City
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
607.3	619.7	631.0	631.0	0.0	0.0	631.0	0.0	234.6	95.1	7.9	0.0	0.0	253.0	115.4

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
9.0	8.3	2.1	71.0	22.4	0.0	0.0	0.0	0.0	0.0	688,414	178.7

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,201.1	0	4,626,637	4,669,780	4,626,637	0	4,626,637	5,412,692	30.00%	1,623,808	1,628,657	1,623,808

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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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- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015
FINAL

Brian Spencer, Superintendent
USD 421 Lyndon
PO Box 488
Lyndon KS 66451-0488

**Audited Enrollment
Budget Reduction**

Dear Mr. Spencer,

The legal general fund budget for USD 421, for 2014-15, is **\$3,200,120**, and the legal supplemental general fund budget is **\$1,111,848**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-3,588 as noted in column 20(c) on the reverse side.

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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

**Audited Enrollment
Budget Reduction**

USD 421 Lyndon
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
421.0	428.5	399.5	428.5	0.0	0.0	428.5	0.0	188.8	29.5	2.5	0.0	0.0	101.0	46.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	166.0	41.7	0.0	0.0	0.0	0.0	1.0	474,045	123.1

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
831.7	0	3,203,708	3,234,524	3,203,708	-3,588	3,200,120	3,706,161	30.00%	1,111,848	1,113,599	1,111,848

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Darin Headrick, Superintendent
USD 422 Kiowa County
710 S. Main Street
Greensburg KS 67054

Audited Enrollment

Dear Mr. Headrick,

The legal general fund budget for USD 422, for 2014-15, is **\$3,429,962**, and the legal supplemental general fund budget is **\$711,197**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 422 Kiowa County
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
240.5	232.5	229.0	234.0	0.0	0.0	234.0	104.8	154.2	51.2	4.3	0.0	0.0	79.0	36.0

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	87.0	35.0	0.0	0.0	0.0	110.0	0.0	283,484	73.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
647.1	0	3,429,962	3,500,069	3,429,962	0	3,429,962	2,370,658	30.00%	711,197	784,160	711,197

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Chad Higgins, Superintendent
USD 423 Moundridge
Box K
Moundridge KS 67107-0588

Audited Enrollment

Dear Mr. Higgins,

The legal general fund budget for USD 423, for 2014-15, is **\$3,081,044**, and the legal supplemental general fund budget is **\$1,153,795**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 423 Moundridge
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
395.0	391.0	401.2	401.2	0.0	5.0	406.2	0.0	182.0	77.5	6.5	0.0	0.0	102.0	46.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
0.0	0.0	0.0	85.0	27.0	0.0	0.0	0.0	0.0	0.0	496,130	128.8

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
797.0	11,000	3,081,044	3,184,663	3,081,044	0	3,081,044	3,496,348	33.00%	1,153,795	1,190,749	1,153,795

Column Notes

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 19 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) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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June 17, 2015
FINAL

Mary Treaster, Superintendent
USD 426 Pike Valley
Box 291
Scandia KS 66966

Audited Enrollment

Dear Ms. Treaster,

The legal general fund budget for USD 426, for 2014-15, is **\$1,909,436**, and the legal supplemental general fund budget is **\$684,263**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 426 Pike Valley
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/14 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/15 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/14 2/20/15	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/14 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> CTE Contact Hours	<u>Col 7(a)</u> CTE 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
221.5	212.0	205.5	213.0	0.0	0.0	213.0	0.0	152.3	23.4	2.0	0.7	0.0	93.0	42.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> New Facilities FTE	<u>Col 10(a)</u> New Facilities Weighted FTE	<u>Col 11</u> Trans. Students Over 2.5	<u>Col 11(a)</u> Trans. Weighted FTE	<u>Col 12</u> Ancillary Weighting FTE	<u>Col 13</u> Declining Weighting FTE	<u>Col 14</u> Cost of Living FTE	<u>Col 15</u> Virtual Weighted FTE	<u>Col 16</u> FHSU M&SA FTE (KAMS)	<u>Col 17</u> 2015 Spec Ed State Aid	<u>Col 17(a)</u> Spec Ed Weighted FTE
5.7	0.0	0.0	88.0	29.1	0.0	0.0	0.0	0.0	0.0	197,074	51.2

<u>Col 18</u> Total Weighted FTE	<u>Col 19</u> Authorized Transfers	<u>Col 20</u> Computed General Fund	<u>Col 20(a)</u> Adopted General Fund	<u>Col 20(b)</u> 2014-15 Legal General Fund	<u>Col 20(c)</u> Budget Reduction	<u>Col 20(d)</u> 2014-15 Adjusted Legal General Fund	<u>Col 21</u> LOB Base Gen Fund	<u>Col 21(a)</u> LOB Authorized Percent	<u>Col 21(b)</u> Maximum LOB Authorized	<u>Col 21(c)</u> Adopted LOB	<u>Col 21(d)</u> 2014-15 Legal LOB
495.7	0	1,909,436	1,936,786	1,909,436	0	1,909,436	2,287,163	30.00%	686,149	684,263	684,263

Column Notes

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June 17, 2015
FINAL

Brad Reed, Superintendent
USD 428 Great Bend
201 S. Patton Road
Great Bend KS 67530-4613

Audited Enrollment

Dear Dr. Reed,

The legal general fund budget for USD 428, for 2014-15, is **\$18,895,601**, and the legal supplemental general fund budget is **\$6,499,570**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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

Audited Enrollment

USD 428 Great Bend
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,019.3	2,984.1	3,004.0	3,004.0	0.0	14.5	3,018.5	0.0	105.8	612.9	51.1	2,274.8	149.8	1,717.0	783.0

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
180.3	0.0	0.0	191.0	52.6	0.0	0.0	0.0	0.0	0.0	2,173,694	564.3

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
4,905.4	0	18,895,601	19,449,518	18,895,601	0	18,895,601	21,665,233	30.00%	6,499,570	6,676,393	6,499,570

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Brian Harris, Superintendent
USD 429 Troy Public Schools
Box 190
Troy KS 66087-0190

Audited Enrollment

Dear Mr. Harris,

The legal general fund budget for USD 429, for 2014-15, is **\$2,424,064**, and the legal supplemental general fund budget is **\$846,088**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 429 Troy Public Schools
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
337.0	324.0	317.0	326.0	0.0	0.0	326.0	0.0	155.0	97.1	8.1	0.0	0.0	89.0	40.6

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	0.0	0.0	80.0	23.0	0.0	0.0	0.0	0.0	0.0	295,035	76.6

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
629.3	0	2,424,064	2,545,787	2,424,064	0	2,424,064	2,820,294	30.00%	846,088	850,000	846,088

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
- 20(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
- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



School Finance

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June 17, 2015
FINAL

Steve Davies, Superintendent
USD 430 South Brown County
522 Central Ave
Horton KS 66439-1696

Audited Enrollment

Dear Dr. Davies,

The legal general fund budget for USD 430, for 2014-15, is **\$4,855,446**, and the legal supplemental general fund budget is **\$1,680,979**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, 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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment

USD 430 South Brown County
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
556.5	563.2	545.5	563.2	0.0	0.0	563.2	0.0	222.3	154.1	12.8	53.7	3.5	336.0	153.2

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
35.3	0.0	0.0	306.5	72.7	0.0	0.0	0.0	0.0	0.0	760,803	197.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,260.5	0	4,855,446	4,908,604	4,855,446	0	4,855,446	5,603,263	30.00%	1,680,979	1,701,588	1,680,979

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
- 19 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)
- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
- 21(d) Legal LOB = Smaller of Maximum LOB (Col. 21(b)) or Adopted LOB (Col. 21(c))



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June 17, 2015
FINAL

Roger (Bill) Lowry, Superintendent
USD 431 Hoisington
165 West Third St.
Hoisington KS 67544

**Audited Enrollment
Republished Budget
Budget Reduction**

Dear Mr. Lowry,

The legal general fund budget for USD 431, for 2014-15, is **\$5,077,767**, and the legal supplemental general fund budget is **\$1,743,769**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,852**. We compute your local option budget on a Base State Aid Per Pupil of **\$4,490**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$-2,636 as noted in column 20(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 20 (computed general fund) with Column 20a (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 2014-15 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 2014-15 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

Audited Enrollment Republished Budget Budget Reduction

USD 431 Hoisington
2014-15 Legal Maximum General Fund Budget
(general fund computed using \$3,852 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 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 2/20/14 ex 4yr AR ex virtual	FTE Enroll 9/20/14 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/15 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/14 2/20/15	Total Adjusted Enroll	Virtual FTE 9/20/14 (info only)	Low & High Weighted FTE	CTE Contact Hours	CTE Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
624.5	668.5	680.0	680.0	0.0	14.0	694.0	0.0	243.1	250.2	20.9	0.0	0.0	306.0	139.5

<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 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 17(a)</u>
High At-Risk 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)	2015 Spec Ed State Aid	Spec Ed Weighted FTE
19.5	0.0	0.0	82.5	30.4	0.0	0.0	0.0	0.0	0.0	660,737	171.5

<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 20(a)</u>	<u>Col 20(b)</u>	<u>Col 20(c)</u>	<u>Col 20(d)</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>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2014-15 Legal General Fund	Budget Reduction	2014-15 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2014-15 Legal LOB
1,318.9	0	5,080,403	5,210,986	5,080,403	-2,636	5,077,767	5,812,563	30.00%	1,743,769	1,756,913	1,743,769

Column Notes

- 4 Greater of 9/20/14 (Col. 3) or 9/20/13 (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)
- 18 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12 + 13 + 14 + 15 + 16 + 17(a)
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- 20 Computed General Fund = Total Weighted FTE (Col. 18) times \$3,852 plus Authorized Transfers (Col 19) (exceptions: USD 112, USD 113, USD 114, and USD 115)
- 20(b) 2014-15 Legal General Fund = Smaller of Computed General Fund (Col. 20) or Adopted General Fund (Col. 20(a))
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- 20(d) 2014-15 Adjusted Legal General Fund = Legal General Fund (Col. 20(b)) minus Audit Adjustments or Budget Law Violation (Col. 20(c))
- 21 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 18) minus Spec Ed Weighed FTE (Col 17(a)) minus Virtual Weighted FTE (Col. 15) minus KAMS (Col. 16) times \$4,490 plus higher of current year or 2008-2009 Spec Ed State Aid
- 21(b) Maximum LOB Authorized = LOB authorized percent (Col. 21(a)) times LOB Base Gen Fund (Col. 21)
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