



## School Finance

785-296-3872

785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • 785-296-6338 (TTY) • [www.ksde.org](http://www.ksde.org)

June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mrs. Kenne,

The legal general fund budget for USD 432, for 2012-13, is **\$1,957,764**, and the legal supplemental general fund budget is **\$679,655**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 432 Victoria**  
**2012-13 Legal Maximum General Fund Budget**  
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
257.0	249.5	250.5	252.3	0.0	0.0	252.3	0.0	154.1	52.2	4.4	0.0	0.0	33.0	15.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	7	0.3	26.9	6.7	67.0	22.1	0.0	0.0	0.0	0.0	0.0	211,792	55.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
510.1	0	1,957,764	1,975,035	1,957,764	0	<b>1,957,764</b>	2,287,239	30.00%	686,172	679,655	<b>679,655</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Dr. Pegram,

The legal general fund budget for USD 434, for 2012-13, is **\$7,710,926**, and the legal supplemental general fund budget is **\$2,615,480**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 434 Santa Fe Trail**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,035.4	1,044.0	1,013.1	1,044.0	0.0	12.0	1,056.0	2.6	240.1	105.1	8.8	0.0	0.0	397.0	181.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
7.2	54	2.5	0.0	0.0	814.0	155.6	0.0	0.0	0.0	2.7	0.0	1,363,140	355.2

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
2,009.1	0	7,710,926	7,747,771	7,710,926	0	<b>7,710,926</b>	8,743,534	30.00%	2,623,060	2,615,480	<b>2,615,480</b>

**Column Notes**

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- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Includes 2/20/13 Military FTE  
Budget Reduction**

Dear Dr. Guy,

The legal general fund budget for USD 435, for 2012-13, is **\$8,901,808**, and the legal supplemental general fund budget is **\$3,042,751**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$37,662 as noted in column 21(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

June 14, 2013 **FINAL**

**USD 435 Abilene**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Includes 2/20/13 Military FTE**  
**Budget Reduction**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,518.3	1,490.9	1,479.8	1,496.3	21.5	0.0	1,517.8	23.5	106.9	579.2	48.3	31.3	2.1	488.0	222.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	83	3.9	0.0	0.0	214.9	47.4	0.0	0.0	0.0	24.7	1.0	1,361,126	354.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
2,329.2	0	8,939,470	9,517,223	8,939,470	-37,662	<b>8,901,808</b>	10,142,504	30.00%	3,042,751	3,056,448	<b>3,042,751</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (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 14, 2013

**FINAL**

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

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

The legal general fund budget for USD 436, for 2012-13, is **\$5,616,454**, and the legal supplemental general fund budget is **\$1,065,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 436 Caney Valley**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
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805.9	798.0	751.5	798.0	0.0	11.5	809.5	15.6	251.8	111.8	9.3	5.9	0.4	303.0	138.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
5.1	49	2.3	0.0	0.0	313.0	71.1	0.0	0.0	0.0	16.4	0.0	502,766	131.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,435.1	108,540	5,616,454	6,128,110	5,616,454	0	<b>5,616,454</b>	6,308,005	30.00%	1,892,402	1,065,000	<b>1,065,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Dr. Dietrich,

The legal general fund budget for USD 437, for 2012-13, is **\$33,809,792**, and the legal supplemental general fund budget is **\$11,146,695**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 437 Auburn Washburn**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
5,507.4	5,594.5	5,707.0	5,707.0	0.0	29.0	5,736.0	0.0	201.0	561.1	46.8	138.0	9.1	1,594.0	726.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	200	9.3	201.6	50.4	3,284.0	491.9	0.0	0.0	0.0	0.0	3.0	5,651,905	1,472.6

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
8,747.0	238,806	33,809,792	33,810,000	33,809,792	0	<b>33,809,792</b>	37,886,021	30.00%	11,365,806	11,146,695	<b>11,146,695</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

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

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

Dear Mr. Sanders,

The legal general fund budget for USD 438, for 2012-13, is **\$3,067,876**, and the legal supplemental general fund budget is **\$1,038,947**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 438 Skyline Schools****2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
362.2	367.5	388.5	388.5	0.0	0.0	388.5	14.7	176.4	63.0	5.3	12.2	0.8	78.0	35.6

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	36	1.7	0.0	0.0	152.0	51.5	0.0	0.0	0.0	15.4	0.0	469,994	122.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
797.7	6,303	3,067,876	3,468,123	3,067,876	0	<b>3,067,876</b>	3,463,156	30.00%	1,038,947	1,161,541	<b>1,038,947</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20 Authorized Transfers = 2012 Senate Bill 11 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(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Hull,

The legal general fund budget for USD 439, for 2012-13, is **\$3,671,815**, and the legal supplemental general fund budget is **\$775,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 439 Sedgwick Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
536.6	524.1	496.0	524.1	0.0	0.0	524.1	0.0	213.9	160.4	13.4	0.0	0.0	125.0	57.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	26	1.2	0.0	0.0	66.0	15.6	0.0	0.0	0.0	0.0	0.0	504,851	131.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
956.7	0	3,671,815	3,791,388	3,671,815	0	<b>3,671,815</b>	4,162,963	30.00%	1,248,889	775,000	<b>775,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (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 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Alstrom,

The legal general fund budget for USD 440, for 2012-13, is **\$5,648,631**, and the legal supplemental general fund budget is **\$1,650,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 440 Halstead**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
772.0	747.0	744.0	754.3	0.0	10.0	764.3	0.3	249.5	329.1	27.4	0.0	0.0	299.0	136.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
8.6	24	1.1	0.0	0.0	371.0	76.7	0.0	0.0	0.0	0.3	0.0	666,662	173.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,437.9	129,971	5648631	5,729,613	5,648,631	0	<b>5,648,631</b>	6,270,861	30.00%	1,881,258	1,650,000	<b>1,650,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Cunningham,

The legal general fund budget for USD 443, for 2012-13, is **\$44,564,090**, and the legal supplemental general fund budget is **\$14,936,164**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$16,199 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**USD 443 Dodge City**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
5,949.2	5,994.0	6,154.3	6,154.3	0.0	74.5	6,228.8	2.6	218.3	1,585.2	132.1	12,461.7	820.4	4,558.0	2,078.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
478.6	240	11.2	0.0	0.0	2,424.0	429.3	0.0	0.0	0.0	2.7	0.0	4,665,935	1,215.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
11,615.5	0	44,580,289	45,064,261	44,580,289	-16,199	<b>44,564,090</b>	50,914,524	30.00%	15,274,357	14,936,164	<b>14,936,164</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

Milt Dougherty, Superintendent  
USD 444 Little River  
Box 218  
Little River KS 67457-0218

**Audited Enrollment  
Republished Budget**

Dear Dr. Dougherty,

The legal general fund budget for USD 444, for 2012-13, is **\$2,886,560**, and the legal supplemental general fund budget is **\$710,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 444 Little River**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
326.5	334.2	356.5	356.5	0.0	5.0	361.5	4.4	167.5	64.7	5.4	1.0	0.1	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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.1	16	0.7	0.0	0.0	180.5	50.4	0.0	0.0	0.0	4.6	0.0	398,786	103.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
752.1	0	2,886,560	2,938,757	2,886,560	0	<b>2,886,560</b>	3,272,257	30.00%	981,677	710,000	<b>710,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 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) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Dr. Morton,

The legal general fund budget for USD 445, for 2012-13, is **\$11,710,889**, and the legal supplemental general fund budget is **\$3,994,015**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 445 Coffeyville**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,780.7	1,753.2	1,746.6	1,760.2	0.0	27.5	1,787.7	0.0	62.6	664.0	55.3	47.4	3.1	1,164.0	530.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
122.2	106	4.9	0.0	0.0	449.0	87.3	0.0	0.0	0.0	0.0	0.0	1,525,139	397.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
3,051.3	0	11710889	11,906,627	11,710,889	0	<b>11,710,889</b>	13,313,383	30.00%	3,994,015	4,045,394	<b>3,994,015</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (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 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Schmidt,

The legal general fund budget for USD 446, for 2012-13, is **\$12,496,528**, and the legal supplemental general fund budget is **\$3,550,400**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 446 Independence**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,791.2	1,886.4	1,935.3	1,935.3	0.0	14.0	1,949.3	0.0	68.3	334.4	27.9	46.3	3.0	1,069.0	487.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
112.2	92	4.3	581.0	145.3	399.4	90.5	0.0	0.0	0.0	0.0	0.0	1,411,227	367.7

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
3,256.0	0	12,496,528	12,711,840	12,496,528	0	<b>12,496,528</b>	14,215,061	30.00%	4,264,518	3,550,400	<b>3,550,400</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Wagoner,

The legal general fund budget for USD 447, for 2012-13, is **\$6,463,921**, and the legal supplemental general fund budget is **\$1,560,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 447 Cherryvale**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
783.5	786.1	823.5	823.5	0.0	12.0	835.5	101.3	252.5	219.8	18.3	0.0	0.0	462.0	210.7

<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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
48.5	47	2.2	0.0	0.0	153.0	39.2	0.0	0.0	0.0	106.4	0.0	598,600	156.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,669.3	57,148	6,463,921	6,549,125	6,463,921	0	<b>6,463,921</b>	7,318,005	30.00%	2,195,402	1,560,000	<b>1,560,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

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

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

Dear Mr. Case,

The legal general fund budget for USD 448, for 2012-13, is **\$3,128,738**, and the legal supplemental general fund budget is **\$1,096,561**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 448 Inman**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
408.5	420.3	399.3	420.3	0.0	9.0	429.3	0.0	189.0	57.2	4.8	3.9	0.3	68.0	31.0

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	31	1.4	0.0	0.0	111.0	30.7	0.0	0.0	0.0	0.0	0.0	494,040	128.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
815.2	0	3,128,738	3,214,709	3,128,738	0	<b>3,128,738</b>	3,537,295	31.00%	1,096,561	1,124,721	<b>1,096,561</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (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 14, 2013

**FINAL**

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

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

Dear Mr. Coblentz,

The legal general fund budget for USD 449, for 2012-13, is **\$4,792,894**, and the legal supplemental general fund budget is **\$1,668,496**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 449 Easton**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<b>Col 2</b> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<b>Col 3</b> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<b>Col 4</b>  Declining Enrollment Provision	<b>Col 4(a)</b> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<b>Col 4(b)</b> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<b>Col 4(c)</b> Total Adjusted Enroll	<b>Col 5</b> Virtual FTE 9/20/12 (info only)	<b>Col 6</b> Low & High Weighted FTE	<b>Col 7</b> Voc. Contact Hours	<b>Col 7(a)</b> Voc. Weighted FTE	<b>Col 8</b> Bilingual Contact Hours	<b>Col 8(a)</b> Bilingual Weighted FTE	<b>Col 9</b> At-Risk Students	<b>Col 9(a)</b> At-Risk Weighted FTE
679.6	669.8	657.9	669.8	0.0	0.0	669.8	0.0	240.2	198.6	16.6	0.0	0.0	161.0	73.4

<b>Col 9(b)</b> High At-Risk Weighted FTE	<b>Col 10</b> Non- Proficient Headcount	<b>Col 10(a)</b> Non- Proficient Weighted FTE	<b>Col 11</b> New Facilities FTE	<b>Col 11(a)</b> New Facilities Weighted FTE	<b>Col 12</b> Trans. Students Over 2.5	<b>Col 12(a)</b> Trans. Weighted FTE	<b>Col 13</b> Ancillary Weighting FTE	<b>Col 14</b> Declining Weighting FTE	<b>Col 15</b> Cost of Living FTE	<b>Col 16</b> Virtual Weighted FTE	<b>Col 17</b> FHSU M&SA FTE (KAMS)	<b>Col 18</b> 2013 Spec Ed State Aid	<b>Col 18(a)</b> Spec Ed Weighted FTE
0.0	51	2.4	0.0	0.0	436.0	84.8	0.0	0.0	0.0	0.0	0.0	620,173	161.6

<b>Col 19</b> Total Weighted FTE	<b>Col 20</b> Authorized Transfers	<b>Col 21</b> Computed General Fund	<b>Col 21(a)</b> Adopted General Fund	<b>Col 21(b)</b> 2012-13 Legal General Fund	<b>Col 21(c)</b> Budget Reduction	<b>Col 21(d)</b> 2012-13 Adjusted Legal General Fund	<b>Col 22</b> LOB Base Gen Fund	<b>Col 22(a)</b> LOB Authorized Percent	<b>Col 22(b)</b> Maximum LOB Authorized	<b>Col 22(c)</b> Adopted LOB	<b>Col 22(d)</b> 2012-13 Legal LOB
1,248.8	0	4,792,894	5,143,304	4,792,894	0	<b>4,792,894</b>	5,561,652	30.00%	1,668,496	1,746,084	<b>1,668,496</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (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 14, 2013

**FINAL**

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

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

Dear Dr. Stessman,

The legal general fund budget for USD 450, for 2012-13, is **\$19,983,698**, and the legal supplemental general fund budget is **\$6,794,362**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 450 Shawnee Heights**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,397.7	3,457.5	3,435.3	3,457.5	0.0	0.0	3,457.5	0.0	121.2	491.7	41.0	249.9	16.5	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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	261	12.1	0.0	0.0	2,318.0	347.2	0.0	0.0	0.0	0.0	0.0	2,982,959	777.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
5,206.8	0	19,983,698	20,291,122	19,983,698	0	<b>19,983,698</b>	22,647,872	30.00%	6,794,362	6,889,599	<b>6,794,362</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mrs. Lawrence,

The legal general fund budget for USD 452, for 2012-13, is **\$3,581,622**, and the legal supplemental general fund budget is **\$1,233,410**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 452 Stanton County**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u>   Total Adjusted Enroll	<u>Col 5</u>   Virtual FTE 9/20/12 (info only)	<u>Col 6</u>   Low & High Weighted FTE	<u>Col 7</u>   Voc. Contact Hours	<u>Col 7(a)</u>   Voc. Weighted FTE	<u>Col 8</u>   Bilingual Contact Hours	<u>Col 8(a)</u>   Bilingual Weighted FTE	<u>Col 9</u>   At-Risk Students	<u>Col 9(a)</u>   At-Risk Weighted FTE
463.6	449.7	437.5	450.3	0.0	11.5	461.8	1.8	198.2	66.8	5.6	513.8	33.8	211.0	96.2
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u>   Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u>   New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u>   Trans. Students Over 2.5	<u>Col 12(a)</u>   Trans. Weighted FTE	<u>Col 13</u>   Ancillary Weighting FTE	<u>Col 14</u>   Declining Weighting FTE	<u>Col 15</u>   Cost of Living FTE	<u>Col 16</u>   Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u>   2013 Spec Ed State Aid	<u>Col 18(a)</u>   Spec Ed Weighted FTE	
15.8	35	1.6	0.0	0.0	123.5	47.3	0.0	0.0	0.0	1.9	0.0	272,456	71.0	
<u>Col 19</u>   Total Weighted FTE	<u>Col 20</u>   Authorized Transfers	<u>Col 21</u>   Computed General Fund	<u>Col 21(a)</u>   Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u>   Budget Reduction	<u>Col 21(d)</u>   2012-13 Adjusted Legal General Fund	<u>Col 22</u>   LOB Base Gen Fund	<u>Col 22(a)</u>   LOB Authorized Percent	<u>Col 22(b)</u>   Maximum LOB Authorized	<u>Col 22(c)</u>   Adopted LOB	<u>Col 22(d)</u>   2012-13 Legal LOB			
933.2	0	3,581,622	3,815,356	3,581,622	0	3,581,622	4,111,368	30.00%	1,233,410	1,308,493	1,233,410			

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

Kelly Crane, Superintendent  
USD 453 Leavenworth  
P.O. Box 969  
Leavenworth KS 66048

**Audited Enrollment  
Republished - Missing Documents  
Includes 2/20/13 Military FTE**

Dear Dr. Crane,

The legal general fund budget for USD 453, for 2012-13, is **\$23,376,490**, and the legal supplemental general fund budget is **\$7,795,927**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**USD 453 Leavenworth**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Republished - Missing Documents**  
**Includes 2/20/13 Military FTE**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,387.0	3,366.8	3,462.6	3,462.6	28.8	56.5	3,547.9	92.1	124.3	536.5	44.7	42.9	2.8	1,987.0	906.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
208.6	231	10.7	0.0	0.0	676.0	101.3	0.0	0.0	0.0	96.7	0.0	4,020,951	1,047.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
6,090.8	0	23,376,490	24,480,000	23,376,490	0	<b>23,376,490</b>	26,377,013	30.00%	7,913,104	7,795,927	<b>7,795,927</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Konicek,

The legal general fund budget for USD 454, for 2012-13, is **\$2,552,654**, and the legal supplemental general fund budget is **\$529,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 454 Burlingame Public School**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
337.0	311.2	310.5	319.6	0.0	3.5	323.1	0.0	153.9	78.6	6.6	0.0	0.0	120.0	54.7

<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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
1.8	17	0.8	0.0	0.0	71.0	18.7	0.0	0.0	0.0	0.0	0.0	405,049	105.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
665.1	0	2,552,654	2,552,654	2,552,654	0	<b>2,552,654</b>	2,885,756	30.00%	865,727	529,000	<b>529,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment**  
**Republished - Missing Documents**

Dear Mr. Finch,

The legal general fund budget for USD 456, for 2012-13, is **\$2,578,752**, and the legal supplemental general fund budget is **\$486,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

<p align="center"><b>Audited Enrollment</b> <b>Republished - Missing Documents</b></p>
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**USD 456 Marais Des Cygnes Valley**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
259.0	280.5	289.8	289.8	0.0	0.0	289.8	0.0	148.2	93.8	7.8	0.0	0.0	175.0	79.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
18.4	7	0.3	0.0	0.0	161.0	40.3	0.0	0.0	0.0	0.0	0.0	335,004	87.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
671.9	0	2,578,752	2,578,752	2,578,752	0	<b>2,578,752</b>	2,932,980	30.00%	879,894	486,000	<b>486,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

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

The legal general fund budget for USD 457, for 2012-13, is **\$49,683,294**, and the legal supplemental general fund budget is **\$12,500,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 457 Garden City**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
6,926.7	6,969.8	7,003.7	7,003.7	0.0	98.5	7,102.2	0.0	248.9	1,363.4	113.6	9,434.0	621.1	4,310.0	1,965.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
452.6	347	16.1	2,008.5	502.1	2,274.0	486.2	0.0	0.0	0.0	0.0	0.0	5,514,877	1,436.9

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
12,945.1	0	49,683,294	49,999,929	49,683,294	0	<b>49,683,294</b>	56,530,728	30.00%	16,959,218	12,500,000	<b>12,500,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Howard,

The legal general fund budget for USD 458, for 2012-13, is **\$11,384,081**, and the legal supplemental general fund budget is **\$3,864,568**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 458 Basehor-Linwood**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<b>Col 2</b> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<b>Col 3</b> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<b>Col 4</b>   Declining Enrollment Provision	<b>Col 4(a)</b> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<b>Col 4(b)</b> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<b>Col 4(c)</b> Total Adjusted Enroll	<b>Col 5</b> Virtual FTE 9/20/12 (info only)	<b>Col 6</b> Low & High Weighted FTE	<b>Col 7</b> Voc. Contact Hours	<b>Col 7(a)</b> Voc. Weighted FTE	<b>Col 8</b> Bilingual Contact Hours	<b>Col 8(a)</b> Bilingual Weighted FTE	<b>Col 9</b> At-Risk Students	<b>Col 9(a)</b> At-Risk Weighted FTE
1,858.8	1,924.0	1,948.8	1,948.8	0.0	0.0	1,948.8	169.2	68.3	424.5	35.4	26.8	1.8	306.0	139.5

<b>Col 9(b)</b> High At-Risk Weighted FTE	<b>Col 10</b> Non- Proficient Headcount	<b>Col 10(a)</b> Non- Proficient Weighted FTE	<b>Col 11</b> New Facilities FTE	<b>Col 11(a)</b> New Facilities Weighted FTE	<b>Col 12</b> Trans. Students Over 2.5	<b>Col 12(a)</b> Trans. Weighted FTE	<b>Col 13</b> Ancillary Weighting FTE	<b>Col 14</b> Declining Weighting FTE	<b>Col 15</b> Cost of Living FTE	<b>Col 16</b> Virtual Weighted FTE	<b>Col 17</b> FHSU M&SA FTE (KAMS)	<b>Col 18</b> 2013 Spec Ed State Aid	<b>Col 18(a)</b> Spec Ed Weighted FTE
0.0	58	2.7	0.0	0.0	1,109.0	166.1	0.0	0.0	0.0	177.7	0.0	1,620,743	422.3

<b>Col 19</b> Total Weighted FTE	<b>Col 20</b> Authorized Transfers	<b>Col 21</b> Computed General Fund	<b>Col 21(a)</b> Adopted General Fund	<b>Col 21(b)</b> 2012-13 Legal General Fund	<b>Col 21(c)</b> Budget Reduction	<b>Col 21(d)</b> 2012-13 Adjusted Legal General Fund	<b>Col 22</b> LOB Base Gen Fund	<b>Col 22(a)</b> LOB Authorized Percent	<b>Col 22(b)</b> Maximum LOB Authorized	<b>Col 22(c)</b> Adopted LOB	<b>Col 22(d)</b> 2012-13 Legal LOB
2,962.6	13,622	11,384,081	11,714,916	11,384,081	0	<b>11,384,081</b>	12,881,893	30.00%	3,864,568	3,973,979	<b>3,864,568</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
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## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Dr. Arnberger,

The legal general fund budget for USD 459, for 2012-13, is **\$2,072,520**, and the legal supplemental general fund budget is **\$588,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 459 Bucklin**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
239.7	243.3	241.9	243.3	0.0	2.5	245.8	0.0	154.3	0.0	0.0	2.5	0.2	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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
10.3	15	0.7	0.0	0.0	75.5	27.9	0.0	0.0	0.0	0.0	1.0	178,267	46.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
540.0	0	2,072,520	2,110,132	2,072,520	0	<b>2,072,520</b>	2,381,623	30.00%	714,487	588,000	<b>588,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Becker,

The legal general fund budget for USD 460, for 2012-13, is **\$5,262,666**, and the legal supplemental general fund budget is **\$1,792,157**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 460 Hesston**  
**2012-13 Legal Maximum General Fund Budget**  
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
818.6	810.3	817.8	817.8	0.0	0.0	817.8	0.0	252.1	212.5	17.7	79.3	5.2	182.0	83.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	31	1.4	0.0	0.0	78.5	19.3	0.0	0.0	0.0	0.0	0.0	670,405	174.7

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
1,371.2	0	5,262,666	5,319,468	5,262,666	0	<b>5,262,666</b>	5,974,490	30.00%	1,792,347	1,792,157	<b>1,792,157</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Pruter,

The legal general fund budget for USD 461, for 2012-13, is **\$5,226,972**, and the legal supplemental general fund budget is **\$1,785,895**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 461 Neodesha**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u>  FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u>  At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u>  Total Adjusted Enroll	<u>Col 5</u>  Virtual FTE 9/20/12 (info only)	<u>Col 6</u>  Low & High Weighted FTE	<u>Col 7</u>  Voc. Contact Hours	<u>Col 7(a)</u>  Voc. Weighted FTE	<u>Col 8</u>  Bilingual Contact Hours	<u>Col 8(a)</u>  Bilingual Weighted FTE	<u>Col 9</u>  At-Risk Students	<u>Col 9(a)</u>  At-Risk Weighted FTE
689.5	709.5	687.5	709.5	0.0	8.0	717.5	0.0	245.6	176.0	14.7	0.0	0.0	368.0	167.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u>  Non- Proficient Headcount	<u>Col 10(a)</u>  Non- Proficient Weighted FTE	<u>Col 11</u>  New Facilities FTE	<u>Col 11(a)</u>  New Facilities Weighted FTE	<u>Col 12</u>  Trans. Students Over 2.5	<u>Col 12(a)</u>  Trans. Weighted FTE	<u>Col 13</u>  Ancillary Weighting FTE	<u>Col 14</u>  Declining Weighting FTE	<u>Col 15</u>  Cost of Living FTE	<u>Col 16</u>  Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u>  2013 Spec Ed State Aid	<u>Col 18(a)</u>  Spec Ed Weighted FTE
38.6	27	1.3	0.0	0.0	87.5	24.4	0.0	0.0	0.0	0.0	0.0	583,404	152.0

<u>Col 19</u>  Total Weighted FTE	<u>Col 20</u>  Authorized Transfers	<u>Col 21</u>  Computed General Fund	<u>Col 21(a)</u>  Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u>  Budget Reduction	<u>Col 21(d)</u>  2012-13 Adjusted Legal General Fund	<u>Col 22</u>  LOB Base Gen Fund	<u>Col 22(a)</u>  LOB Authorized Percent	<u>Col 22(b)</u>  Maximum LOB Authorized	<u>Col 22(c)</u>  Adopted LOB	<u>Col 22(d)</u>  2012-13 Legal LOB
1,361.9	0	5,226,972	5,283,391	5,226,972	0	<b>5,226,972</b>	5,952,984	30.00%	1,785,895	1,800,303	<b>1,785,895</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mrs. Hedges,

The legal general fund budget for USD 462, for 2012-13, is **\$2,776,025**, and the legal supplemental general fund budget is **\$927,741**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 462 Central**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
356.9	331.9	324.9	337.9	0.0	0.0	337.9	1.0	159.3	95.4	8.0	0.0	0.0	163.0	74.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
15.1	3	0.1	0.0	0.0	146.0	45.1	0.0	0.0	0.0	1.1	0.0	316,063	82.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
723.3	0	2,776,025	2,786,388	2,776,025	0	<b>2,776,025</b>	3,157,173	30.00%	947,152	927,741	<b>927,741</b>

**Column Notes**

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## School Finance

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June 14, 2013

**FINAL**

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

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

The legal general fund budget for USD 463, for 2012-13, is **\$2,663,188**, and the legal supplemental general fund budget is **\$911,679**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 463 Udall****2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
349.0	365.5	356.0	365.5	0.0	0.0	365.5	0.0	168.8	82.5	6.9	0.0	0.0	66.0	30.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	34	1.6	0.0	0.0	103.0	28.8	0.0	0.0	0.0	0.0	0.0	353,692	92.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
693.9	0	2,663,188	2,801,356	2,663,188	0	<b>2,663,188</b>	3,038,929	30.00%	911,679	952,063	<b>911,679</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Weseman,

The legal general fund budget for USD 464, for 2012-13, is **\$10,607,486**, and the legal supplemental general fund budget is **\$3,595,986**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 464 Tonganoxie**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,837.8	1,803.3	1,851.6	1,851.6	0.0	0.0	1,851.6	6.1	64.9	327.8	27.3	0.0	0.0	503.0	229.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	125	5.8	0.0	0.0	852.0	149.1	0.0	0.0	0.0	6.4	0.0	1,637,781	426.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
2,761.2	10,000	10,607,486	10,658,147	10,607,486	0	<b>10,607,486</b>	11,986,620	30.00%	3,595,986	3,608,823	<b>3,595,986</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Dr. Campbell,

The legal general fund budget for USD 465, for 2012-13, is **\$14,681,885**, and the legal supplemental general fund budget is **\$4,926,481**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 465 Winfield**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,329.3	2,290.0	2,287.7	2,302.3	0.0	15.0	2,317.3	0.0	81.2	695.7	58.0	92.4	6.1	1,147.0	523.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
116.4	97	4.5	0.0	0.0	610.5	132.0	0.0	0.0	0.0	0.0	0.0	2,252,639	586.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
3,825.4	0	14,681,885	14,826,194	14,681,885	0	<b>14,681,885</b>	16,608,910	30.00%	4,982,673	4,926,481	<b>4,926,481</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Wilson,

The legal general fund budget for USD 466, for 2012-13, is **\$5,928,020**, and the legal supplemental general fund budget is **\$2,049,087**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,993 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

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

**USD 466 Scott County**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
824.9	825.6	853.4	853.4	0.0	11.5	864.9	28.4	252.8	110.9	9.2	543.0	35.7	347.0	158.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
12.4	39	1.8	0.0	0.0	146.0	55.2	0.0	0.0	0.0	29.8	1.0	478,372	124.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,545.6	0	5,932,013	6,088,987	5,932,013	-3,993	<b>5,928,020</b>	6,830,289	30.00%	2,049,087	2,090,713	<b>2,049,087</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 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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## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Higgins,

The legal general fund budget for USD 467, for 2012-13, is **\$3,255,775**, and the legal supplemental general fund budget is **\$1,128,042**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 467 Leoti**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
410.5	399.1	378.0	399.1	0.0	8.0	407.1	0.0	182.3	71.0	5.9	696.3	45.8	180.0	82.1
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
11.6	21	1.0	60.0	15.0	79.0	34.5	0.0	0.0	0.0	0.0	0.0	241,753	63.0	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
848.3	0	3,255,775	3,347,120	3,255,775	0	3,255,775	3,760,141	30.00%	1,128,042	1,150,000	1,128,042			

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 19, 2013

**REVISED - FINAL**

John LaFave, Superintendent  
USD 468 Healy Public Schools  
5006 N Dodge Rd  
Healy KS 67850-5022

**Audited Enrollment  
Republished Budget  
Includes 2/20/13 Military FTE**

Dear Mr. LaFave,

The legal general fund budget for USD 468, for 2012-13, is **\$803,914**, and the legal supplemental general fund budget is **\$283,892**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority, **allowing for determination of the final special education state aid**. 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 Special Education State Aid amount reflected on the reverse side was reported on the 2012-13 USD budget and the final amount will be determined in May 2013. 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.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 19, 2013 **REVISED - FINAL**

**USD 468 Healy Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Republished Budget**  
**Includes 2/20/13 Military FTE**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
74.0	68.0	71.0	71.0	1.5	0.0	72.5	0.0	73.5	0.0	0.0	14.6	1.0	45.0	20.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
4.7	7	0.3	0.0	0.0	6.0	3.4	0.0	8.6	0.0	0.0	0.0	89,780	23.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
207.9	5,994	803,914	843,446	803,914	0	<b>803,914</b>	933,014	31.00%	289,234	283,892	<b>283,892</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment**  
**Republished - Missing Documents**

Dear Dr. Bagby,

The legal general fund budget for USD 469, for 2012-13, is **\$13,822,173**, and the legal supplemental general fund budget is **\$4,652,825**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

<p align="center"><b>Audited Enrollment</b> <b>Republished - Missing Documents</b></p>
--------------------------------------------------------------------------------------------

**USD 469 Lansing**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,547.2	2,534.8	2,576.0	2,576.0	0.0	0.0	2,576.0	0.0	90.3	160.0	13.3	61.9	4.1	554.0	252.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	161	7.5	0.0	0.0	533.0	81.7	0.0	0.0	0.0	0.0	0.0	2,210,312	575.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
3,601.4	0	13,822,173	15,000,000	13,822,173	0	<b>13,822,173</b>	15,622,354	30.00%	4,686,706	4,652,825	<b>4,652,825</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 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) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 14, 2013

**FINAL**

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

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

Dear Dr. Ballard,

The legal general fund budget for USD 470, for 2012-13, is **\$17,722,111**, and the legal supplemental general fund budget is **\$4,700,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 470 Arkansas City**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,548.3	2,601.8	2,582.8	2,601.8	0.0	36.5	2,638.3	0.0	92.4	630.5	52.5	836.9	55.1	1,673.0	762.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
175.7	79	3.7	26.7	6.7	809.0	154.6	0.0	0.0	0.0	0.0	0.0	2,343,096	610.5

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
4,552.4	250,000	17,722,111	18,292,054	17,722,111	0	<b>17,722,111</b>	19,878,394	30.00%	5,963,518	4,700,000	<b>4,700,000</b>

**Column Notes**

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

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June 14, 2013

**FINAL**

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

**Audited Enrollment**  
**Republished - Missing Documents**

Dear Dr. Ledford,

The legal general fund budget for USD 471, for 2012-13, is **\$1,503,728**, and the legal supplemental general fund budget is **\$290,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

<p align="center"><b>Audited Enrollment</b> <b>Republished - Missing Documents</b></p>
--------------------------------------------------------------------------------------------

**USD 471 Dexter**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
139.3	153.0	157.2	157.2	0.0	0.0	157.2	0.0	135.6	0.0	0.0	0.0	0.0	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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
5.1	13	0.6	0.0	0.0	49.0	17.8	0.0	0.0	0.0	0.0	0.0	165,254	43.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
391.8	0	1,503,728	1,517,161	1,503,728	0	<b>1,503,728</b>	1,727,801	30.00%	518,340	290,000	<b>290,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013  
**FINAL**

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

**Audited Enrollment**  
**Includes 2/20/13 Military FTE**  
**Budget Reduction**

Dear Mrs. Sell,

The legal general fund budget for USD 473, for 2012-13, is **\$8,001,594**, and the legal supplemental general fund budget is **\$2,726,520**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$7,928 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**USD 473 Chapman**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Includes 2/20/13 Military FTE**  
**Budget Reduction**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
946.3	1,073.2	1,024.0	1,073.2	14.0	0.0	1,087.2	0.0	235.6	320.7	26.7	3.9	0.3	328.0	149.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	46	2.1	762.8	190.7	470.0	127.2	0.0	0.0	0.0	0.0	1.0	1,023,001	266.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
2,086.9	0	8,009,522	8,085,898	8,009,522	-7,928	<b>8,001,594</b>	9,088,401	30.00%	2,726,520	2,751,630	<b>2,726,520</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

Michael Couch, Superintendent  
USD 474 Haviland  
PO Box 243  
Haviland KS 67059-0243

**Audited Enrollment  
Republished Budget**

Dear Mr. Couch,

The legal general fund budget for USD 474, for 2012-13, is **\$1,179,034**, and the legal supplemental general fund budget is **\$403,542**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 474 Haviland**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
115.5	116.5	118.0	118.0	0.0	0.0	118.0	0.0	114.1	0.0	0.0	0.0	0.0	36.0	16.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	3	0.1	0.0	0.0	48.0	17.9	0.0	0.0	0.0	0.0	0.0	156,291	40.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
307.2	0	1,179,034	1,210,889	1,179,034	0	<b>1,179,034</b>	1,345,140	30.00%	403,542	405,632	<b>403,542</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished - Missing Documents  
Includes 2/20/13 Military FTE**

Dear Mr. Walker,

The legal general fund budget for USD 475, for 2012-13, is **\$51,532,826**, and the legal supplemental general fund budget is **\$12,800,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**USD 475 Geary County Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Republished - Missing Documents**  
**Includes 2/20/13 Military FTE**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
7,872.8	8,176.6	7,505.5	8,176.6	502.2	24.0	8,702.8	7.8	304.9	721.1	60.1	1,515.9	99.8	3,469.0	1,581.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
119.0	466	21.7	839.4	209.9	2,140.0	349.7	0.0	0.0	0.0	8.2	1.0	7,553,144	1,968.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
13,427.0	0	51,532,826	51,608,700	51,532,826	0	<b>51,532,826</b>	58,346,458	30.00%	17,503,937	12,800,000	<b>12,800,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Zehr,

The legal general fund budget for USD 476, for 2012-13, is **\$1,374,388**, and the legal supplemental general fund budget is **\$434,769**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 476 Copeland**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
113.8	116.4	137.7	137.7	0.0	1.5	139.2	0.0	126.7	31.5	2.6	269.8	17.8	52.0	23.7

<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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.9	12	0.6	0.0	0.0	72.0	23.6	0.0	0.0	0.0	0.0	0.0	88,148	23.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
358.1	0	1,374,388	1,403,940	1,374,388	0	<b>1,374,388</b>	1,587,648	30.00%	476,294	434,769	<b>434,769</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Novack,

The legal general fund budget for USD 477, for 2012-13, is **\$2,014,950**, and the legal supplemental general fund budget is **\$668,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 477 Ingalls**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
225.2	226.0	235.0	235.0	0.0	5.5	240.5	0.0	154.4	0.0	0.0	257.6	17.0	99.0	45.1
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
4.3	16	0.7	0.0	0.0	57.0	21.1	0.0	0.0	0.0	0.0	0.0	160,919	41.9	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
525.0	0	2,014,950	2,031,837	2,014,950	0	2,014,950	2,349,541	30.00%	704,862	668,000	668,000			

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Turner,

The legal general fund budget for USD 479, for 2012-13, is **\$1,925,525**, and the legal supplemental general fund budget is **\$320,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 479 Crest**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
207.5	194.5	201.0	201.0	0.0	1.5	202.5	0.0	150.4	77.5	6.5	0.0	0.0	86.0	39.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
4.5	11	0.5	0.0	0.0	94.0	28.3	0.0	0.0	0.0	0.0	0.0	267,980	69.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
501.7	0	1,925,525	2,173,459	1,925,525	0	<b>1,925,525</b>	2,223,250	30.00%	666,975	320,000	<b>320,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 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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## School Finance

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June 14, 2013

**FINAL**

Lance Stout, Superintendent  
USD 480 Liberal  
Box 949  
Liberal KS 67905-0949

**Audited Enrollment  
Republished Budget**

Dear Mr. Stout,

The legal general fund budget for USD 480, for 2012-13, is **\$30,591,547**, and the legal supplemental general fund budget is **\$6,092,500**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 480 Liberal**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
4,352.0	4,431.0	4,512.3	4,512.3	0.0	85.0	4,597.3	0.0	161.1	614.7	51.2	9,237.0	608.1	3,301.0	1,505.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
346.6	261	12.1	0.0	0.0	168.5	46.0	0.0	0.0	0.0	0.0	0.0	2,467,697	643.0

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
7,970.7	0	30,591,547	30,888,992	30,591,547	0	<b>30,591,547</b>	34,951,391	30.00%	10,485,417	6,092,500	<b>6,092,500</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

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

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

Dear Mr. Blevins,

The legal general fund budget for USD 481, for 2012-13, is **\$2,816,396**, and the legal supplemental general fund budget is **\$984,077**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,231 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 481 Rural Vista**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
362.5	365.0	318.5	365.0	0.0	5.5	370.5	0.0	170.5	172.2	14.4	0.0	0.0	106.0	48.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	16	0.7	0.0	0.0	146.5	45.1	0.0	0.0	0.0	0.0	0.0	325,669	84.9

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
734.4	0	2,818,627	2,883,873	2,818,627	-2,231	<b>2,816,396</b>	3,280,258	30.00%	984,077	986,205	<b>984,077</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

Joel Applegate, Superintendent  
USD 482 Dighton  
Box 878  
Dighton KS 67839-0878

### Audited Enrollment

Dear Mr. Applegate,

The legal general fund budget for USD 482, for 2012-13, is **\$1,879,469**, and the legal supplemental general fund budget is **\$655,783**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 482 Dighton**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
239.0	226.0	237.5	237.5	0.0	4.0	241.5	0.0	154.4	28.1	2.3	0.0	0.0	69.0	31.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	6	0.3	0.0	0.0	33.0	16.8	0.0	0.0	0.0	0.0	0.0	164,695	42.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
489.7	0	1,879,469	1,902,497	1,879,469	0	<b>1,879,469</b>	2,185,942	30.00%	655,783	659,108	<b>655,783</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





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June 14, 2013

**FINAL**

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

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

Dear Mr. Argo,

The legal general fund budget for USD 483, for 2012-13, is **\$6,271,676**, and the legal supplemental general fund budget is **\$1,304,609**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 483 Kismet-Plains**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
698.0	663.0	656.6	672.5	0.0	20.0	692.5	0.0	243.0	39.2	3.3	2,415.3	159.0	451.0	205.7

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
47.4	19	0.9	0.0	0.0	589.5	151.0	0.0	0.0	0.0	0.0	0.0	503,875	131.3

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
1,634.1	0	6,271,676	6,394,108	6,271,676	0	<b>6,271,676</b>	7,261,757	30.00%	2,178,527	1,304,609	<b>1,304,609</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Porter,

The legal general fund budget for USD 484, for 2012-13, is **\$5,053,111**, and the legal supplemental general fund budget is **\$1,712,500**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 484 Fredonia**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
704.3	649.1	676.4	676.6	0.0	10.0	686.6	0.0	242.3	147.3	12.3	0.0	0.0	305.0	139.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
20.1	35	1.6	0.0	0.0	225.0	66.9	0.0	0.0	0.0	0.0	0.0	566,969	147.7

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
1,316.6	0	5,053,111	5,123,346	5,053,111	0	<b>5,053,111</b>	5,840,466	30.00%	1,752,140	1,712,500	<b>1,712,500</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Includes 2/20/13 Military FTE  
Budget Reduction**

Dear Mr. Thissen,

The legal general fund budget for USD 487, for 2012-13, is **\$3,809,695**, and the legal supplemental general fund budget is **\$1,000,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$4,126 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**USD 487 Herington**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

**Audited Enrollment**  
**Includes 2/20/13 Military FTE**  
**Budget Reduction**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
490.7	463.7	439.5	464.6	7.0	5.0	476.6	12.0	202.2	97.0	8.1	0.0	0.0	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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
12.5	26	1.2	216.9	54.2	65.0	18.4	0.0	0.0	0.0	12.6	0.0	433,930	113.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
993.7	0	3,813,821	4,091,692	3,813,821	-4,126	<b>3,809,695</b>	4,367,554	30.00%	1,310,266	1,000,000	<b>1,000,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 14, 2013

**FINAL**

Will Roth, Superintendent  
USD 489 Hays  
323 W. 12th St.  
Hays KS 67601-3893

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

Dear Dr. Roth,

The legal general fund budget for USD 489, for 2012-13, is **\$17,348,410**, and the legal supplemental general fund budget is **\$6,069,219**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$885 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 489 Hays**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,902.5	2,868.2	2,804.4	2,868.2	0.0	19.5	2,887.7	46.5	101.2	618.8	51.6	607.4	40.0	939.0	428.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	67	3.1	153.6	38.4	541.5	130.7	0.0	126.0	0.0	48.8	0.0	2,551,117	664.7

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
4,520.4	0	17,349,295	17,511,643	17,349,295	-885	<b>17,348,410</b>	20,230,730	30.00%	6,069,219	6,071,081	<b>6,069,219</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mrs. Givens,

The legal general fund budget for USD 490, for 2012-13, is **\$11,652,197**, and the legal supplemental general fund budget is **\$4,048,561**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$739 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**USD 490 El Dorado**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,901.5	1,873.0	1,900.1	1,900.1	0.0	15.0	1,915.1	7.5	67.1	304.9	25.4	26.6	1.8	880.0	401.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
67.8	120	5.6	322.0	80.5	445.0	87.9	0.0	0.0	0.0	7.9	1.0	1,438,490	374.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
3,036.2	0	11,652,936	11,797,244	11,652,936	-739	<b>11,652,197</b>	13,676,955	30.00%	4,103,087	4,048,561	<b>4,048,561</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Grosdidier,

The legal general fund budget for USD 491, for 2012-13, is **\$8,773,284**, and the legal supplemental general fund budget is **\$2,972,806**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 491 Eudora**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,488.5	1,485.5	1,522.8	1,522.8	0.0	0.0	1,522.8	0.0	104.7	488.7	40.7	16.8	1.1	450.0	205.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	85	4.0	0.0	0.0	148.0	30.7	0.0	0.0	0.0	0.0	0.0	1,445,870	376.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
2,285.9	0	8,773,284	8,983,223	8,773,284	0	<b>8,773,284</b>	9,909,354	30.00%	2,972,806	3,035,536	<b>2,972,806</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Lockwood,

The legal general fund budget for USD 492, for 2012-13, is **\$2,356,148**, and the legal supplemental general fund budget is **\$793,742**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 492 Flinthills**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
247.8	256.8	255.3	256.8	0.0	0.0	256.8	18.5	153.7	38.1	3.2	0.0	0.0	88.0	40.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	7	0.3	0.0	0.0	171.0	53.6	0.0	0.0	0.0	19.4	0.0	333,105	86.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
613.9	0	2,356,148	2,371,500	2,356,148	0	<b>2,356,148</b>	2,669,739	30.00%	800,922	793,742	<b>793,742</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Carriger,

The legal general fund budget for USD 493, for 2012-13, is **\$7,360,133**, and the legal supplemental general fund budget is **\$2,492,662**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 493 Columbus**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,001.7	997.5	994.5	997.9	0.0	13.5	1,011.4	0.0	245.3	239.5	20.0	4.3	0.3	505.0	230.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
52.7	64	3.0	0.0	0.0	368.0	95.2	0.0	0.0	0.0	0.0	0.0	996,054	259.5

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
1,917.7	0	7,360,133	7,387,382	7,360,133	0	<b>7,360,133</b>	8,397,976	30.00%	2,519,393	2,492,662	<b>2,492,662</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Bridges,

The legal general fund budget for USD 494, for 2012-13, is **\$3,709,811**, and the legal supplemental general fund budget is **\$1,206,843**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 494 Syracuse**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
463.0	442.5	452.0	452.5	0.0	5.5	458.0	0.0	197.2	80.8	6.7	1,026.1	67.6	233.0	106.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
24.5	19	0.9	0.0	0.0	79.0	36.2	0.0	0.0	0.0	0.0	0.0	265,877	69.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
966.6	0	3,709,811	3,760,856	3,709,811	0	<b>3,709,811</b>	4,275,575	30.00%	1,282,673	1,206,843	<b>1,206,843</b>

**Column Notes**

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- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Flint,

The legal general fund budget for USD 495, for 2012-13, is **\$6,555,588**, and the legal supplemental general fund budget is **\$2,221,358**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,403 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 495 Ft Larned**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
888.5	902.0	881.8	902.0	0.0	13.0	915.0	0.0	251.8	150.7	12.6	12.3	0.8	355.0	161.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
9.4	68	3.2	0.0	0.0	214.0	68.2	0.0	0.0	0.0	0.0	0.0	1,096,812	285.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,708.7	0	6,557,991	7,187,806	6,557,991	-2,403	<b>6,555,588</b>	7,404,528	30.00%	2,221,358	2,415,364	<b>2,221,358</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Binder,

The legal general fund budget for USD 496, for 2012-13, is **\$1,561,211**, and the legal supplemental general fund budget is **\$532,455**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 496 Pawnee Heights**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
134.5	108.5	116.5	119.8	0.0	0.0	119.8	72.0	115.2	2.7	0.2	11.6	0.8	39.0	17.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	2	0.1	0.0	0.0	54.0	20.4	0.0	0.0	0.0	75.6	0.0	132,879	34.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
384.5	85,500	1,561,211	1,695,541	1,561,211	0	<b>1,561,211</b>	1,717,596	31.00%	532,455	552,794	<b>532,455</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Dr. Doll,

The legal general fund budget for USD 497, for 2012-13, is **\$65,499,604**, and the legal supplemental general fund budget is **\$22,944,555**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,926 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 497 Lawrence**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
9,518.7	9,715.0	9,812.6	9,812.6	0.0	35.0	9,847.6	1,389.9	345.1	1,764.1	147.0	2,317.9	152.6	3,358.0	1,531.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	481	22.4	22.9	5.7	2,278.0	341.2	0.0	0.0	336.4	1,504.1	2.0	10,868,507	2,831.8

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
17,067.1	0	65,503,530	66,529,427	65,503,530	-3,926	<b>65,499,604</b>	74,014,695	31.00%	22,944,555	23,260,972	<b>22,944,555</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Bergkamp,

The legal general fund budget for USD 498, for 2012-13, is **\$3,063,492**, and the legal supplemental general fund budget is **\$1,065,324**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 498 Valley Heights**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
351.0	341.0	371.5	371.5	0.0	3.5	375.0	1.0	172.0	103.9	8.7	0.0	0.0	157.0	71.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
7.6	24	1.1	0.0	0.0	223.0	57.1	0.0	0.0	0.0	1.1	0.0	399,301	104.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
798.2	0	3,063,492	3,095,731	3,063,492	0	<b>3,063,492</b>	3,586,543	30.00%	1,075,963	1,065,324	<b>1,065,324</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Smith,

The legal general fund budget for USD 499, for 2012-13, is **\$5,839,517**, and the legal supplemental general fund budget is **\$1,668,300**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 499 Galena**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
785.8	780.2	774.9	780.3	0.0	8.5	788.8	0.0	250.9	210.9	17.6	0.0	0.0	487.0	222.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
51.1	43	2.0	0.0	0.0	22.0	5.2	0.0	0.0	0.0	0.0	0.0	705,319	183.8

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
1,521.5	0	5,839,517	5,948,900	5,839,517	0	<b>5,839,517</b>	6,635,343	30.00%	1,990,603	1,668,300	<b>1,668,300</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013  
**FINAL**

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

**Audited Enrollment**  
**Republished Budget**  
**Budget Reduction**

Dear Dr. Lane,

The legal general fund budget for USD 500, for 2012-13, is **\$137,011,580**, and the legal supplemental general fund budget is **\$46,341,091**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$6,171 as noted in column 21(c) on the reverse side.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**USD 500 Kansas City**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
18,441.1	18,589.4	18,984.2	18,984.2	0.0	285.0	19,269.2	0.0	675.2	3,402.6	283.6	19,824.6	1,305.1	16,689.0	7,610.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
1,752.3	872	40.5	243.4	60.9	3,878.0	580.9	0.0	0.0	0.0	0.0	0.0	15,821,909	4,122.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
35,700.3	0	137,017,751	137,257,243	137,017,751	-6,171	<b>137,011,580</b>	155,806,740	30.00%	46,742,022	46,341,091	<b>46,341,091</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

### Audited Enrollment

Dear Dr. Ford,

The legal general fund budget for USD 501, for 2012-13, is **\$91,416,108**, and the legal supplemental general fund budget is **\$30,439,780**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 501 Topeka Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
13,062.7	12,994.1	12,824.5	12,994.1	0.0	92.0	13,086.1	161.5	458.5	1,232.2	102.7	1,951.4	128.5	9,274.0	4,228.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
973.8	731	34.0	340.9	85.2	1,667.0	249.7	0.0	0.0	0.0	169.6	0.0	14,909,848	3,884.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
23,401.8	1,600,000	91,416,108	93,167,388	91,416,108	0	<b>91,416,108</b>	101,465,932	30.00%	30,439,780	31,001,553	<b>30,439,780</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
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- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Ritchie,

The legal general fund budget for USD 502, for 2012-13, is **\$1,063,510**, and the legal supplemental general fund budget is **\$350,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 502 Lewis**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
99.0	99.0	102.5	102.5	0.0	1.5	104.0	0.0	104.4	6.9	0.6	4.4	0.3	41.0	18.7

<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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
1.3	7	0.3	0.0	0.0	38.0	14.7	0.0	0.0	0.0	0.0	0.0	125,869	32.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
277.1	0	1,063,510	1,179,034	1,063,510	0	<b>1,063,510</b>	1,208,851	30.00%	362,655	350,000	<b>350,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

Linda Proehl, Superintendent  
USD 503 Parsons  
Box 1056  
Parsons KS 67357-1056

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

Dear Mrs. Proehl,

The legal general fund budget for USD 503, for 2012-13, is **\$8,305,858**, and the legal supplemental general fund budget is **\$2,669,825**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 503 Parsons**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,160.5	1,186.7	1,182.8	1,186.7	0.0	12.0	1,198.7	0.0	214.4	310.6	25.9	0.0	0.0	747.0	340.6
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
78.4	35	1.6	0.0	0.0	8.0	3.1	0.0	0.0	0.0	0.0	1.0	1,133,071	295.2	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
2,158.9	20,000	8,305,858	8,473,579	8,305,858	0	8,305,858	9,535,057	30.00%	2,860,517	2,669,825	2,669,825			

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 14, 2013

**FINAL**

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

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

Dear Mr. LaTurner,

The legal general fund budget for USD 504, for 2012-13, is **\$3,447,292**, and the legal supplemental general fund budget is **\$1,174,730**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 504 Oswego**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
470.0	465.5	441.0	465.5	0.0	5.5	471.0	0.0	200.7	46.5	3.9	0.0	0.0	204.0	93.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
11.9	11	0.5	0.0	0.0	20.0	6.3	0.0	0.0	0.0	0.0	0.0	425,665	110.9

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
898.2	0	3,447,292	3,696,762	3,447,292	0	<b>3,447,292</b>	3,915,766	30.00%	1,174,730	1,258,891	<b>1,174,730</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 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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## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mrs. Beeson,

The legal general fund budget for USD 505, for 2012-13, is **\$3,604,266**, and the legal supplemental general fund budget is **\$1,259,933**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

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School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 505 Chetopa-St. Paul**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
455.4	442.0	452.5	452.5	0.0	6.0	458.5	5.7	197.3	150.9	12.6	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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
25.4	23	1.1	0.0	0.0	45.0	14.8	0.0	0.0	0.0	6.0	0.0	433,648	113.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
939.1	0	3,604,266	3,847,979	3,604,266	0	<b>3,604,266</b>	4,199,778	30.00%	1,259,933	1,311,933	<b>1,259,933</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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## School Finance

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June 14, 2013

**FINAL**

Skip Landis, Superintendent  
USD 506 Labette County  
Box 189  
Altamont KS 67330-0189

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

Dear Dr. Landis,

The legal general fund budget for USD 506, for 2012-13, is **\$10,093,556**, and the legal supplemental general fund budget is **\$3,424,439**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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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

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 506 Labette County**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,588.7	1,599.0	1,522.3	1,599.0	0.0	12.0	1,611.0	0.0	62.5	614.5	51.2	0.0	0.0	650.0	296.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
24.1	60	2.8	20.2	5.1	689.5	167.5	0.0	0.0	0.0	0.0	0.0	1,570,878	409.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
2,629.9	0	10,093,556	10,427,462	10,093,556	0	<b>10,093,556</b>	11,414,798	30.00%	3,424,439	3,532,808	<b>3,424,439</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mrs. Dunn,

The legal general fund budget for USD 507, for 2012-13, is **\$2,567,622**, and the legal supplemental general fund budget is **\$894,897**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 507 Satanta**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
322.0	288.5	272.0	294.2	0.0	10.0	304.2	0.0	146.9	72.0	6.0	842.3	55.5	160.0	73.0

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
16.8	6	0.3	0.0	0.0	52.0	19.2	0.0	0.0	0.0	0.0	0.0	180,672	47.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
669.0	0	2,567,622	2,794,064	2,567,622	0	<b>2,567,622</b>	2,982,991	30.00%	894,897	970,303	<b>894,897</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

**Audited Enrollment**  
**Republished - Missing Documents**

Dear Mr. Burke,

The legal general fund budget for USD 508, for 2012-13, is **\$7,027,762**, and the legal supplemental general fund budget is **\$1,500,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

<p align="center"><b>Audited Enrollment</b> <b>Republished - Missing Documents</b></p>
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## **USD 508 Baxter Springs**

### **2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
963.0	955.5	957.5	958.7	0.0	15.0	973.7	18.8	248.6	273.5	22.8	13.5	0.9	536.0	244.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
56.3	54	2.5	0.0	0.0	114.5	21.5	0.0	0.0	0.0	19.7	0.0	923,728	240.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,831.1	0	7,027,762	7,038,621	7,027,762	0	<b>7,027,762</b>	7,973,971	30.00%	2,392,191	1,500,000	<b>1,500,000</b>

#### **Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

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

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

Dear Mr. Showman,

The legal general fund budget for USD 509, for 2012-13, is **\$1,853,370**, and the legal supplemental general fund budget is **\$636,001**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 509 South Haven**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
210.5	200.5	188.0	200.5	0.0	1.5	202.0	0.0	150.3	64.4	5.4	0.0	0.0	52.0	23.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	13	0.6	0.0	0.0	85.0	25.2	0.0	0.0	0.0	0.0	0.0	290,486	75.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
482.9	0	1,853,370	1,907,102	1,853,370	0	<b>1,853,370</b>	2,120,004	30.00%	636,001	646,142	<b>636,001</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (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 14, 2013

**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Piper,

The legal general fund budget for USD 511, for 2012-13, is **\$1,423,130**, and the legal supplemental general fund budget is **\$390,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 511 Attica**

**2012-13 Legal Maximum General Fund Budget**

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
146.5	149.0	155.5	155.5	0.0	0.0	155.5	0.0	134.9	0.0	0.0	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 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.2	5	0.2	0.0	0.0	16.5	6.8	0.0	0.0	0.0	0.0	0.0	184,762	48.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
370.8	0	1,423,130	1,439,250	1,423,130	0	<b>1,423,130</b>	1,615,291	30.00%	484,587	390,000	<b>390,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 111, USD 112, USD 113, USD 114, USD 115, USD 211, USD 227, and USD 422)
- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

785-296-3872  
785-296-0459 (fax)

120 SE 10th Avenue • Topeka, KS 66612-1182 • 785-296-6338 (TTY) • [www.ksde.org](http://www.ksde.org)

June 14, 2013

**FINAL**

Gene Johnson, Superintendent  
USD 512 Shawnee Mission Pub Sch  
7235 Antioch  
Shawnee Mission KS 66204-1798

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

The legal general fund budget for USD 512, for 2012-13, is **\$151,208,373**, and the legal supplemental general fund budget is **\$55,182,077**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should republish the general fund in order to get the additional authority. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 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 2012-13 authorized transfers are noted on the reverse side.

School district officials expending money in excess of the computed legally adopted budget are in violation of Kansas statutes. Accordingly, a district will be penalized state aid equal to the amount expended in excess of the computed statutory limitation. If we can answer any questions regarding this letter, please let us know.

Sincerely,

Dale M. Dennis, Deputy Commissioner  
Division of Fiscal & Administrative Services

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 512 Shawnee Mission Pub Sch**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<b>Col 2</b> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<b>Col 3</b> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<b>Col 4</b>   Declining Enrollment Provision	<b>Col 4(a)</b> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<b>Col 4(b)</b> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<b>Col 4(c)</b> Total Adjusted Enroll	<b>Col 5</b> Virtual FTE 9/20/12 (info only)	<b>Col 6</b> Low & High Weighted FTE	<b>Col 7</b> Voc. Contact Hours	<b>Col 7(a)</b> Voc. Weighted FTE	<b>Col 8</b> Bilingual Contact Hours	<b>Col 8(a)</b> Bilingual Weighted FTE	<b>Col 9</b> At-Risk Students	<b>Col 9(a)</b> At-Risk Weighted FTE
26,603.5	26,485.7	26,185.9	26,485.7	0.0	48.0	26,533.7	0.0	929.7	3,657.5	304.8	5,389.6	354.8	7,796.0	3,555.0

<b>Col 9(b)</b> High At-Risk Weighted FTE	<b>Col 10</b> Non- Proficient Headcount	<b>Col 10(a)</b> Non- Proficient Weighted FTE	<b>Col 11</b> New Facilities FTE	<b>Col 11(a)</b> New Facilities Weighted FTE	<b>Col 12</b> Trans. Students Over 2.5	<b>Col 12(a)</b> Trans. Weighted FTE	<b>Col 13</b> Ancillary Weighting FTE	<b>Col 14</b> Declining Weighting FTE	<b>Col 15</b> Cost of Living FTE	<b>Col 16</b> Virtual Weighted FTE	<b>Col 17</b> FHSU M&SA FTE (KAMS)	<b>Col 18</b> 2013 Spec Ed State Aid	<b>Col 18(a)</b> Spec Ed Weighted FTE
0.0	1,320	61.4	801.7	200.4	5,250.0	786.5	0.0	46.8	1,493.4	0.0	1.0	19,689,845	5,130.2

<b>Col 19</b> Total Weighted FTE	<b>Col 20</b> Authorized Transfers	<b>Col 21</b> Computed General Fund	<b>Col 21(a)</b> Adopted General Fund	<b>Col 21(b)</b> 2012-13 Legal General Fund	<b>Col 21(c)</b> Budget Reduction	<b>Col 21(d)</b> 2012-13 Adjusted Legal General Fund	<b>Col 22</b> LOB Base Gen Fund	<b>Col 22(a)</b> LOB Authorized Percent	<b>Col 22(b)</b> Maximum LOB Authorized	<b>Col 22(c)</b> Adopted LOB	<b>Col 22(d)</b> 2012-13 Legal LOB
39,397.7	0	151,208,373	154,141,372	151,208,373	0	<b>151,208,373</b>	178,006,701	31.00%	55,182,077	56,116,279	<b>55,182,077</b>

**Column Notes**

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