



## School Finance

Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

(785) 296-3872  
(785) 296-6659 - fax  
[www.ksde.org](http://www.ksde.org)

June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Biermann,

The legal general fund budget for USD 352, for 2013-14, is **\$7,030,832**, and the legal supplemental general fund budget is **\$2,319,007**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 352 Goodland**

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

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
981.7	1,023.1	1,032.3	1,032.3	0.0	0.0	1,032.3	0.0	243.0	201.4	16.8	344.6	22.7	443.0	202.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
24.5	56	2.6	0.0	0.0	160.0	61.8	0.0	0.0	0.0	0.0	1.0	864,243	225.2

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
1,831.9	0	7,030,832	7,101,068	7,030,832	0	<b>7,030,832</b>	7,982,311	30.00%	2,394,693	2,319,007	<b>2,319,007</b>

**Column Notes**

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

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

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

The legal general fund budget for USD 353, for 2013-14, is **\$10,355,692**, and the legal supplemental general fund budget is **\$3,487,374**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 353 Wellington****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,607.6	1,571.5	1,515.5	1,571.5	0.0	6.0	1,577.5	0.0	79.1	401.7	33.5	3.5	0.2	730.0	332.9

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
57.7	109	5.1	0.0	0.0	166.0	46.6	0.0	0.0	0.0	0.0	0.0	2,170,763	565.6

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,698.2	0	10,355,692	10,600,556	10,355,692	0	<b>10,355,692</b>	11,624,579	30.00%	3,487,374	3,567,166	<b>3,487,374</b>

**Column Notes**

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June 16, 2014  
**FINAL**

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

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

The legal general fund budget for USD 355, for 2013-14, is **\$3,209,719**, and the legal supplemental general fund budget is **\$1,091,175**. 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

**USD 355 Ellinwood Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
379.5	403.4	409.2	409.2	0.0	0.0	409.2	0.0	182.9	137.5	11.5	0.0	0.0	178.0	81.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
10.6	28	1.3	0.0	0.0	69.9	21.9	0.0	0.0	0.0	0.0	0.0	451,696	117.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
836.3	0	3,209,719	3,520,214	3,209,719	0	<b>3,209,719</b>	3,637,250	30.00%	1,091,175	1,194,661	<b>1,091,175</b>

**Column Notes**

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June 16, 2014  
**FINAL**

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

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

Dear Mr. Murphy,

The legal general fund budget for USD 356, for 2013-14, is **\$3,743,585**, and the legal supplemental general fund budget is **\$1,200,000**. 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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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
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**USD 356 Conway Springs**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
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513.7	514.7	492.3	514.7	0.0	0.0	514.7	0.0	211.7	137.5	11.5	0.0	0.0	147.0	67.0

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	33	1.5	0.0	0.0	156.0	40.8	0.0	0.0	0.0	0.0	0.0	492,037	128.2

<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>
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975.4	0	3,743,585	3,975,784	3,743,585	0	<b>3,743,585</b>	4,266,920	30.00%	1,280,076	1,200,000	<b>1,200,000</b>

**Column Notes**

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- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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

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

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

Dear Dr. Kane,

The legal general fund budget for USD 357, for 2013-14, is **\$4,674,684**, and the legal supplemental general fund budget is **\$1,604,686**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 357 Belle Plaine**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
591.5	601.5	582.5	601.5	0.0	11.0	612.5	0.0	231.5	108.4	9.0	0.0	0.0	213.0	97.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	39	1.8	0.0	0.0	191.0	41.4	0.0	0.0	0.0	0.0	0.0	862,465	224.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,218.0	0	4,674,684	4,971,745	4,674,684	0	<b>4,674,684</b>	5,348,952	30.00%	1,604,686	1,678,602	<b>1,604,686</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Whitener,

The legal general fund budget for USD 358, for 2013-14, is **\$2,896,922**, and the legal supplemental general fund budget is **\$980,852**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 358 Oxford****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
313.3	346.9	315.2	346.9	0.0	2.0	348.9	18.0	163.1	81.9	6.8	0.0	0.0	128.0	58.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1.5	30	1.4	0.0	0.0	96.0	27.1	0.0	0.0	0.0	18.9	0.0	494,005	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	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
754.8	0	2,896,922	3,103,791	2,896,922	0	<b>2,896,922</b>	3,269,506	30.00%	980,852	1,000,000	<b>980,852</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Dr. Dolley,

The legal general fund budget for USD 359, for 2013-14, is **\$1,568,974**, and the legal supplemental general fund budget is **\$530,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 359 Argonia Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
168.0	161.5	160.0	163.2	0.0	1.0	164.2	1.0	138.6	9.6	0.8	0.0	0.0	58.0	26.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.1	4	0.2	0.0	0.0	56.0	19.0	0.0	0.0	0.0	1.1	0.0	223,969	58.4

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
408.8	0	1,568,974	1,603,516	1,568,974	0	<b>1,568,974</b>	1,796,090	30.00%	538,827	530,000	<b>530,000</b>

**Column Notes**

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

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

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

Dear Mr. Jamison,

The legal general fund budget for USD 360, for 2013-14, is **\$2,117,425**, and the legal supplemental general fund budget is **\$723,105**. 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 360 Caldwell**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
229.5	239.0	240.5	240.5	0.0	3.0	243.5	0.0	154.4	68.0	5.7	0.0	0.0	102.0	46.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
4.9	23	1.1	0.0	0.0	43.0	15.9	0.0	0.0	0.0	0.0	0.0	305,915	79.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
551.7	0	2,117,425	2,211,839	2,117,425	0	<b>2,117,425</b>	2,410,350	30.00%	723,105	750,134	<b>723,105</b>

**Column Notes**

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





## School Finance

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

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

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

Dear Mr. Swartz,

The legal general fund budget for USD 361, for 2013-14, is **\$6,640,124**, and the legal supplemental general fund budget is **\$2,253,821**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 361 Anthony-Harper**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
804.5	828.6	828.7	828.7	0.0	10.5	839.2	0.0	252.6	180.5	15.0	81.1	5.3	455.0	207.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
47.8	33	1.5	0.0	0.0	324.0	97.4	0.0	0.0	0.0	0.0	0.0	1,012,630	263.8

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,730.1	0	6,640,124	7,005,885	6,640,124	0	<b>6,640,124</b>	7,512,738	30.00%	2,253,821	2,323,569	<b>2,253,821</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Kleidosty,

The legal general fund budget for USD 362, for 2013-14, is **\$7,073,818**, and the legal supplemental general fund budget is **\$2,459,604**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 362 Prairie View****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<b>Col 2</b> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<b>Col 3</b> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<b>Col 4</b>   Declining Enrollment Provision	<b>Col 4(a)</b> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<b>Col 4(b)</b> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<b>Col 4(c)</b> Total Adjusted Enroll	<b>Col 5</b> Virtual FTE 9/20/13 (info only)	<b>Col 6</b> Low & High Weighted FTE	<b>Col 7</b> Voc. Contact Hours	<b>Col 7(a)</b> Voc. Weighted FTE	<b>Col 8</b> Bilingual Contact Hours	<b>Col 8(a)</b> Bilingual Weighted FTE	<b>Col 9</b> At-Risk Students	<b>Col 9(a)</b> At-Risk Weighted FTE
927.0	913.0	909.3	916.4	0.0	0.0	916.4	1.0	251.8	228.2	19.0	3.6	0.2	385.0	175.6

<b>Col 9(b)</b> High At-Risk Weighted FTE	<b>Col 10</b> Non- Proficient Headcount	<b>Col 10(a)</b> Non- Proficient Weighted FTE	<b>Col 11</b> New Facilities FTE	<b>Col 11(a)</b> New Facilities Weighted FTE	<b>Col 12</b> Trans. Students Over 2.5	<b>Col 12(a)</b> Trans. Weighted FTE	<b>Col 13</b> Ancillary Weighting FTE	<b>Col 14</b> Declining Weighting FTE	<b>Col 15</b> Cost of Living FTE	<b>Col 16</b> Virtual Weighted FTE	<b>Col 17</b> FHSU M&SA FTE (KAMS)	<b>Col 18</b> 2014 Spec Ed State Aid	<b>Col 18(a)</b> Spec Ed Weighted FTE
18.9	42	2.0	0.0	0.0	656.5	145.5	0.0	0.0	0.0	1.4	0.0	1,198,425	312.3

<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> 2013-14 Legal General Fund	<b>Col 21(c)</b> Budget Reduction	<b>Col 21(d)</b> 2013-14 Adjusted Legal General Fund	<b>Col 22</b> LOB Base Gen Fund	<b>Col 22(a)</b> LOB Authorized Percent	<b>Col 22(b)</b> Maximum LOB Authorized	<b>Col 22(c)</b> Adopted LOB	<b>Col 22(d)</b> 2013-14 Legal LOB
1,843.1	0	7,073,818	7,500,987	7,073,818	0	<b>7,073,818</b>	8,198,681	30.00%	2,459,604	2,529,432	<b>2,459,604</b>

**Column Notes**

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

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

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

Dear Mrs. Rush,

The legal general fund budget for USD 363, for 2013-14, is **\$6,353,373**, and the legal supplemental general fund budget is **\$2,150,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,204 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 363 Holcomb**

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

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
939.0	941.2	913.4	941.2	0.0	12.0	953.2	6.7	250.0	138.1	11.5	660.5	43.5	415.0	189.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
24.7	56	2.6	0.0	0.0	106.0	33.0	0.0	0.0	0.0	7.0	0.0	540,967	141.0

<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> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
1,655.7	0	6,354,577	6,392,957	6,354,577	-1,204	<b>6,353,373</b>	7,255,632	30.00%	2,176,690	2,150,000	<b>2,150,000</b>

**Column Notes**

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

Randy Freeman, Superintendent  
USD 364 Marysville  
211 S 10th St  
Marysville KS 66508-1911

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

Dear Mr. Freeman,

The legal general fund budget for USD 364, for 2013-14, is **\$5,130,306**, and the legal supplemental general fund budget is **\$1,777,013**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,100 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.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 364 Marysville**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
680.3	701.0	683.7	701.0	0.0	5.5	706.5	0.0	244.5	257.1	21.4	0.0	0.0	237.0	108.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	65	3.0	0.0	0.0	198.1	57.9	0.0	0.0	0.0	0.0	0.0	750,541	195.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,337.0	0	5,131,406	5,239,254	5,131,406	-1,100	<b>5,130,306</b>	5,923,377	30.00%	1,777,013	1,792,440	<b>1,777,013</b>

**Column Notes**

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





## School Finance

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

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

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

Dear Mr. Blome,

The legal general fund budget for USD 365, for 2013-14, is **\$7,986,878**, and the legal supplemental general fund budget is **\$2,420,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 365 Garnett**  
**2013-14 Legal Maximum General Fund Budget**  
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,046.8	1,050.0	1,070.6	1,070.6	0.0	0.0	1,070.6	0.0	238.1	310.1	25.8	0.0	0.0	458.0	208.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
25.0	56	2.6	430.0	107.5	394.2	104.9	0.0	0.0	0.0	0.0	0.0	1,142,458	297.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,081.0	0	7,986,878	8,055,194	7,986,878	0	<b>7,986,878</b>	9,047,827	30.00%	2,714,348	2,420,000	<b>2,420,000</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

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

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

Dear Mr. Arnold,

The legal general fund budget for USD 366, for 2013-14, is **\$3,705,205**, and the legal supplemental general fund budget is **\$1,205,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 366 Woodson****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
431.5	445.5	437.5	445.5	0.0	6.5	452.0	0.0	195.5	104.2	8.7	0.0	0.0	197.0	89.8

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
11.9	23	1.1	0.0	0.0	177.0	56.3	0.0	0.0	0.0	0.0	0.0	575,968	150.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
965.4	0	3,705,205	3,913,225	3,705,205	0	<b>3,705,205</b>	4,190,193	30.00%	1,257,058	1,205,000	<b>1,205,000</b>

**Column Notes**

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

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

**Audited Enrollment  
Republished Budget**

Dear Mr. French,

The legal general fund budget for USD 367, for 2013-14, is **\$8,685,778**, and the legal supplemental general fund budget is **\$2,400,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 367 Osawatomie**

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

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,089.2	1,089.0	1,131.0	1,131.0	0.0	12.0	1,143.0	0.0	226.1	272.1	22.7	0.0	0.0	671.0	306.0

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
70.5	52	2.4	0.0	0.0	222.0	48.6	0.0	0.0	0.0	0.0	0.0	1,703,154	443.8

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
2,263.1	0	8,685,778	8,804,094	8,685,778	0	<b>8,685,778</b>	9,768,111	30.00%	2,930,433	2,400,000	<b>2,400,000</b>

**Column Notes**

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

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

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

Dear Mrs. Welter,

The legal general fund budget for USD 368, for 2013-14, is **\$11,434,553**, and the legal supplemental general fund budget is **\$3,878,526**. 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 368 Paola****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,986.6	1,953.3	1,919.0	1,953.3	0.0	0.0	1,953.3	0.0	68.4	520.8	43.4	13.0	0.9	635.0	289.6

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	114	5.3	0.0	0.0	785.4	150.1	0.0	0.0	0.0	0.0	0.0	1,797,156	468.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,979.3	0	11,434,553	11,660,228	11,434,553	0	<b>11,434,553</b>	12,928,419	30.00%	3,878,526	3,944,268	<b>3,878,526</b>

**Column Notes**

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





## School Finance

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June 16, 2014  
**FINAL**

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

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

Dear Mr. Shearon,

The legal general fund budget for USD 369, for 2013-14, is **\$2,082,883**, and the legal supplemental general fund budget is **\$710,171**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment**

**USD 369 Burrton**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
246.5	223.8	230.0	233.4	0.0	2.5	235.9	0.0	154.3	73.4	6.1	3.6	0.2	125.0	57.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
13.1	19	0.9	0.0	0.0	32.0	10.7	0.0	0.0	0.0	0.0	0.0	247,377	64.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
542.7	0	2,082,883	2,129,322	2,082,883	0	<b>2,082,883</b>	2,367,238	30.00%	710,171	725,098	<b>710,171</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)
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- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Zehr,

The legal general fund budget for USD 371, for 2013-14, is **\$1,925,141**, and the legal supplemental general fund budget is **\$664,791**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 371 Montezuma**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
220.0	224.9	233.4	233.4	0.0	1.5	234.9	0.0	154.3	57.0	4.8	270.2	17.8	64.0	29.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	15	0.7	0.0	0.0	68.0	22.7	0.0	0.0	0.0	0.0	0.0	142,645	37.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
501.6	0	1,925,141	1,971,964	1,925,141	0	<b>1,925,141</b>	2,215,969	30.00%	664,791	675,060	<b>664,791</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)
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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))



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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Hallacy,

The legal general fund budget for USD 372, for 2013-14, is **\$4,615,195**, and the legal supplemental general fund budget is **\$1,575,812**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 372 Silver Lake**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
695.4	679.0	685.7	686.7	0.0	4.5	691.2	0.0	242.8	100.5	8.4	1.1	0.1	94.0	42.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	39	1.8	0.0	0.0	285.0	57.8	0.0	0.0	0.0	0.0	0.0	604,665	157.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,202.5	0	4,615,195	4,621,336	4,615,195	0	<b>4,615,195</b>	5,252,706	30.00%	1,575,812	1,577,940	<b>1,575,812</b>

**Column Notes**

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

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June 16, 2014  
**FINAL**

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

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

Dear Dr. Hamm,

The legal general fund budget for USD 373, for 2013-14, is **\$20,525,624**, and the legal supplemental general fund budget is **\$7,028,235**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 373 Newton**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,389.7	3,349.9	3,345.4	3,361.7	0.0	28.0	3,389.7	72.7	118.8	702.8	58.6	526.6	34.7	1,571.0	716.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
124.3	240	11.2	0.0	0.0	336.0	71.1	0.0	0.0	0.0	76.3	0.0	2,866,729	746.9

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
5,348.0	0	20,525,624	21,052,581	20,525,624	0	<b>20,525,624</b>	23,427,449	30.00%	7,028,235	7,170,135	<b>7,028,235</b>

**Column Notes**

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





## School Finance

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

June 16, 2014  
**FINAL**

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

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

The legal general fund budget for USD 374, for 2013-14, is **\$3,702,135**, and the legal supplemental general fund budget is **\$1,284,238**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 374 Sublette**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
466.7	450.7	443.5	453.6	0.0	8.5	462.1	2.0	198.3	0.0	0.0	912.5	60.1	251.0	114.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
26.4	19	0.9	0.0	0.0	86.0	31.1	0.0	0.0	0.0	2.1	0.0	265,128	69.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
964.6	0	3,702,135	3,840,687	3,702,135	0	<b>3,702,135</b>	4,280,794	30.00%	1,284,238	1,333,178	<b>1,284,238</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)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Johnson,

The legal general fund budget for USD 375, for 2013-14, is **\$10,714,786**, and the legal supplemental general fund budget is **\$3,534,468**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 375 Circle****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,789.8	1,811.0	1,804.3	1,811.0	0.0	0.0	1,811.0	22.1	63.5	394.6	32.9	5.5	0.4	424.0	193.3

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	159	7.4	96.4	24.1	696.0	132.7	0.0	0.0	0.0	23.2	0.0	1,636,638	426.4

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,714.9	295,000	10,714,786	10,858,327	10,714,786	0	<b>10,714,786</b>	11,781,559	30.00%	3,534,468	3,585,838	<b>3,534,468</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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## School Finance

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June 16, 2014  
**FINAL**

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

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

Dear Dr. Dierksen,

The legal general fund budget for USD 376, for 2013-14, is **\$3,791,176**, and the legal supplemental general fund budget is **\$1,291,643**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment**

**USD 376 Sterling**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
500.8	479.5	495.4	495.4	0.0	4.5	499.9	0.0	208.1	131.4	11.0	6.7	0.4	159.0	72.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	46	2.1	26.1	6.5	118.5	33.0	0.0	0.0	0.0	0.0	0.0	592,261	154.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
987.8	0	3,791,176	3,851,433	3,791,176	0	<b>3,791,176</b>	4,305,476	30.00%	1,291,643	1,300,000	<b>1,291,643</b>

**Column Notes**

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



## School Finance

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

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

June 16, 2014  
**FINAL**

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

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

Dear Mr. Wiseman,

The legal general fund budget for USD 377, for 2013-14, is **\$4,969,826**, and the legal supplemental general fund budget is **\$1,695,094**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 377 Atchison Co Comm Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
613.1	599.2	580.0	599.2	0.0	6.0	605.2	2.0	230.3	71.9	6.0	0.0	0.0	259.0	118.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
14.1	69	3.2	0.0	0.0	389.0	99.2	0.0	0.0	0.0	2.1	0.0	831,851	216.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,294.9	0	4,969,826	5,073,068	4,969,826	0	<b>4,969,826</b>	5,650,313	30.00%	1,695,094	1,715,916	<b>1,695,094</b>

**Column Notes**

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





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

June 16, 2014  
**FINAL**

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

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

Dear Mr. Starnes,

The legal general fund budget for USD 378, for 2013-14, is **\$4,932,177**, and the legal supplemental general fund budget is **\$1,676,014**. 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 \$804 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 378 Riley County**  
**2013-14 Legal Maximum General Fund Budget**  
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
692.0	698.0	685.8	698.0	0.0	0.0	698.0	0.0	243.6	147.2	12.3	0.0	0.0	112.0	51.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	53	2.5	0.0	0.0	438.0	90.9	0.0	0.0	0.0	0.0	0.0	717,507	186.9

<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> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
1,285.3	0	4,932,981	5,057,333	4,932,981	-804	<b>4,932,177</b>	5,586,714	30.00%	1,676,014	1,715,932	<b>1,676,014</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

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

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

Dear Mr. Folks,

The legal general fund budget for USD 379, for 2013-14, is **\$8,440,201**, and the legal supplemental general fund budget is **\$2,872,665**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,096 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 379 Clay Center**

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

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,329.1	1,336.9	1,346.3	1,346.3	0.0	0.0	1,346.3	11.3	173.3	441.8	36.8	12.4	0.8	425.0	193.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	72	3.3	0.0	0.0	434.0	123.3	0.0	0.0	0.0	11.9	0.0	1,189,408	309.9

<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> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
2,199.4	0	8,441,297	8,721,087	8,441,297	-1,096	<b>8,440,201</b>	9,575,550	30.00%	2,872,665	2,956,465	<b>2,872,665</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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June 16, 2014  
**FINAL**

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

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

Dear Mr. Flores,

The legal general fund budget for USD 380, for 2013-14, is **\$3,738,212**, and the legal supplemental general fund budget is **\$1,140,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 380 Vermillion****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
486.1	502.0	515.5	515.5	0.0	9.0	524.5	0.0	214.0	128.2	10.7	0.0	0.0	132.0	60.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	15	0.7	0.0	0.0	276.0	78.4	0.0	0.0	0.0	0.0	0.0	328,077	85.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
974.0	0	3,738,212	3,788,490	3,738,212	0	<b>3,738,212</b>	4,320,088	30.00%	1,296,026	1,140,000	<b>1,140,000</b>

**Column Notes**

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



## School Finance

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

June 16, 2014  
**FINAL**

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

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

Dear Mr. Stegman,

The legal general fund budget for USD 381, for 2013-14, is **\$2,537,302**, and the legal supplemental general fund budget is **\$878,465**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 381 Spearville****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
347.0	344.5	339.5	344.5	0.0	0.0	344.5	0.0	161.6	77.1	6.4	40.9	2.7	86.0	39.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	25	1.2	77.8	19.5	56.0	19.1	0.0	0.0	0.0	0.0	0.0	256,672	66.9

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
661.1	0	2,537,302	2,627,495	2,537,302	0	<b>2,537,302</b>	2,928,215	30.00%	878,465	896,228	<b>878,465</b>

**Column Notes**

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





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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mrs. Patton,

The legal general fund budget for USD 382, for 2013-14, is **\$7,549,730**, and the legal supplemental general fund budget is **\$2,560,236**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 382 Pratt**

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

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

<b>Col 1</b> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<b>Col 2</b> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<b>Col 3</b> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<b>Col 4</b>   Declining Enrollment Provision	<b>Col 4(a)</b> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<b>Col 4(b)</b> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<b>Col 4(c)</b> Total Adjusted Enroll	<b>Col 5</b> Virtual FTE 9/20/13 (info only)	<b>Col 6</b> Low & High Weighted FTE	<b>Col 7</b> Voc. Contact Hours	<b>Col 7(a)</b> Voc. Weighted FTE	<b>Col 8</b> Bilingual Contact Hours	<b>Col 8(a)</b> Bilingual Weighted FTE	<b>Col 9</b> At-Risk Students	<b>Col 9(a)</b> At-Risk Weighted FTE
1,080.0	1,137.1	1,163.2	1,163.2	0.0	10.0	1,173.2	0.0	220.0	122.4	10.2	249.0	16.4	439.0	200.2

<b>Col 9(b)</b> High At-Risk Weighted FTE	<b>Col 10</b> Non- Proficient Headcount	<b>Col 10(a)</b> Non- Proficient Weighted FTE	<b>Col 11</b> New Facilities FTE	<b>Col 11(a)</b> New Facilities Weighted FTE	<b>Col 12</b> Trans. Students Over 2.5	<b>Col 12(a)</b> Trans. Weighted FTE	<b>Col 13</b> Ancillary Weighting FTE	<b>Col 14</b> Declining Weighting FTE	<b>Col 15</b> Cost of Living FTE	<b>Col 16</b> Virtual Weighted FTE	<b>Col 17</b> FHSU M&SA FTE (KAMS)	<b>Col 18</b> 2014 Spec Ed State Aid	<b>Col 18(a)</b> Spec Ed Weighted FTE
7.4	95	4.4	0.0	0.0	136.0	41.4	0.0	0.0	0.0	0.0	0.0	1,128,174	293.9

<b>Col 19</b> Total Weighted FTE	<b>Col 20</b> Authorized Transfers	<b>Col 21</b> Computed General Fund	<b>Col 21(a)</b> Adopted General Fund	<b>Col 21(b)</b> 2013-14 Legal General Fund	<b>Col 21(c)</b> Budget Reduction	<b>Col 21(d)</b> 2013-14 Adjusted Legal General Fund	<b>Col 22</b> LOB Base Gen Fund	<b>Col 22(a)</b> LOB Authorized Percent	<b>Col 22(b)</b> Maximum LOB Authorized	<b>Col 22(c)</b> Adopted LOB	<b>Col 22(d)</b> 2013-14 Legal LOB
1,967.1	0	7,549,730	7,647,599	7,549,730	0	<b>7,549,730</b>	8,545,470	30.00%	2,563,641	2,560,236	<b>2,560,236</b>

**Column Notes**

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

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

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

Dear Dr. Shannon,

The legal general fund budget for USD 383, for 2013-14, is **\$37,232,429**, and the legal supplemental general fund budget is **\$11,347,700**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$575 as noted in column 21(c) on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**USD 383 Manhattan-Ogden**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
5,786.6	5,776.0	5,657.3	5,776.0	68.7	28.0	5,872.7	260.7	205.8	638.0	53.2	1,041.0	68.5	1,807.0	824.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	319	14.8	138.2	34.6	2,476.0	377.3	0.0	0.0	0.0	291.6	1.0	6,703,502	1,746.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
9,490.1	810,000	37,233,004	37,850,538	37,233,004	-575	<b>37,232,429</b>	41,026,005	30.00%	12,307,802	11,347,700	<b>11,347,700</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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## School Finance

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June 16, 2014  
**FINAL**

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

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

Dear Mr. Burton,

The legal general fund budget for USD 384, for 2013-14, is **\$1,804,550**, and the legal supplemental general fund budget is **\$614,421**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,229 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 384 Blue Valley**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
201.0	187.5	178.0	188.8	0.0	1.0	189.8	0.0	147.3	64.5	5.4	0.0	0.0	31.0	14.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	18	0.8	0.0	0.0	124.0	40.1	0.0	0.0	0.0	0.0	1.0	276,175	72.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
470.5	0	1,805,779	1,888,296	1,805,779	-1,229	<b>1,804,550</b>	2,048,071	30.00%	614,421	636,581	<b>614,421</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Rasmussen,

The legal general fund budget for USD 385, for 2013-14, is **\$29,577,972**, and the legal supplemental general fund budget is **\$9,894,179**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,150 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**USD 385 Andover**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b>  <b>Budget Reduction</b></p>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
4,782.1	4,818.6	4,800.2	4,818.6	0.0	22.5	4,841.1	906.5	169.6	456.7	38.1	138.5	9.1	653.0	297.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	172	8.0	0.0	0.0	1,565.0	238.5	0.0	0.0	0.0	969.8	1.0	4,151,781	1,081.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
7,654.8	200,000	29,579,122	29,771,790	29,579,122	-1,150	<b>29,577,972</b>	33,285,457	31.00%	10,318,492	9,894,179	<b>9,894,179</b>

**Column Notes**

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





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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Bradbury,

The legal general fund budget for USD 386, for 2013-14, is **\$2,166,678**, and the legal supplemental general fund budget is **\$632,811**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 386 Madison-Virgil**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
246.0	228.0	240.0	240.0	0.0	2.0	242.0	0.0	154.4	15.3	1.3	0.0	0.0	98.0	44.7

<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)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3.8	25	1.2	0.0	0.0	80.0	27.1	0.0	0.0	0.0	0.0	0.0	285,489	74.4

<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	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
548.9	60,000	2,166,678	2,185,484	2,166,678	0	<b>2,166,678</b>	2,388,948	30.00%	716,684	632,811	<b>632,811</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Dr. Grover,

The legal general fund budget for USD 387, for 2013-14, is **\$1,903,264**, and the legal supplemental general fund budget is **\$607,400**. 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.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 387 Altoona-Midway**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
157.0	195.5	184.5	195.5	0.0	2.0	197.5	0.0	149.3	13.3	1.1	0.0	0.0	97.0	44.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
9.6	22	1.0	0.0	0.0	103.0	31.0	0.0	0.0	0.0	0.0	0.0	238,683	62.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
495.9	0	1,903,264	2,061,006	1,903,264	0	<b>1,903,264</b>	2,188,758	30.00%	656,627	607,400	<b>607,400</b>

**Column Notes**

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

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June 16, 2014  
**FINAL**

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

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

Dear Mr. Young,

The legal general fund budget for USD 388, for 2013-14, is **\$2,919,950**, and the legal supplemental general fund budget is **\$1,014,688**. 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 388 Ellis****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
373.6	410.9	412.0	412.0	0.0	0.0	412.0	1.0	183.8	168.3	14.0	0.0	0.0	110.0	50.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	40	1.9	0.0	0.0	32.4	13.7	0.0	0.0	0.0	1.1	0.0	322,835	84.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
760.8	0	2,919,950	2,967,542	2,919,950	0	<b>2,919,950</b>	3,382,293	30.00%	1,014,688	1,021,337	<b>1,014,688</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Corns,

The legal general fund budget for USD 389, for 2013-14, is **\$5,004,752**, and the legal supplemental general fund budget is **\$1,686,977**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 389 Eureka**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
607.7	621.0	628.0	628.0	0.0	15.0	643.0	0.0	236.4	103.8	8.7	1.2	0.1	357.0	162.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
37.5	34	1.6	0.0	0.0	196.0	65.5	0.0	0.0	0.0	0.0	0.0	569,509	148.4

<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	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,304.0	0	5004752	5,080,744	5,004,752	0	<b>5,004,752</b>	5,692,284	30.00%	1,707,685	1,686,977	<b>1,686,977</b>

**Column Notes**

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





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June 16, 2014  
**FINAL**

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

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

Dear Mr. Markowitz,

The legal general fund budget for USD 390, for 2013-14, is **\$906,919**, and the legal supplemental general fund budget is **\$305,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 390 Hamilton**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
84.0	82.5	82.0	82.8	0.0	0.5	83.3	0.0	84.5	0.0	0.0	0.0	0.0	37.0	16.9

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.4	8	0.4	0.0	0.0	22.0	9.7	0.0	0.0	0.0	0.0	0.0	149,947	39.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
236.3	0	906,919	1,098,052	906,919	0	<b>906,919</b>	1,024,135	30.00%	307,241	305,000	<b>305,000</b>

**Column Notes**

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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June 16, 2014  
**FINAL**

Keith Hall, Superintendent  
USD 392 Osborne County  
234 W Washington  
Osborne KS 67473

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

Dear Mr. Hall,

The legal general fund budget for USD 392, for 2013-14, is **\$2,690,132**, and the legal supplemental general fund budget is **\$872,554**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 392 Osborne County**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
298.3	297.0	285.6	297.0	0.0	0.0	297.0	0.0	146.2	47.6	4.0	0.0	0.0	151.0	68.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
15.9	13	0.6	0.0	0.0	87.5	34.2	0.0	0.0	0.0	0.0	0.0	373,189	97.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
664.0	141,700	2,690,132	2,717,236	2,690,132	0	<b>2,690,132</b>	2,908,512	30.00%	872,554	875,347	<b>872,554</b>

**Column Notes**

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

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Boldra,

The legal general fund budget for USD 393, for 2013-14, is **\$2,675,086**, and the legal supplemental general fund budget is **\$807,354**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 393 Solomon**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
341.0	340.2	324.2	340.2	0.0	0.0	340.2	0.0	160.1	80.8	6.7	0.0	0.0	139.0	63.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
5.7	29	1.3	0.0	0.0	102.0	30.7	0.0	0.0	0.0	0.0	0.0	341,075	88.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
697.0	0	2,675,086	2,724,596	2,675,086	0	<b>2,675,086</b>	3,059,655	30.00%	917,897	807,354	<b>807,354</b>

**Column Notes**

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



## School Finance

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

June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Chickadonz,

The legal general fund budget for USD 394, for 2013-14, is **\$9,194,697**, and the legal supplemental general fund budget is **\$3,108,717**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 394 Rose Hill Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,666.7	1,624.1	1,583.7	1,624.8	0.0	12.0	1,636.8	16.7	57.4	369.1	30.8	31.8	2.1	380.0	173.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	151	7.0	0.0	0.0	596.0	90.8	0.0	0.0	0.0	17.5	0.0	1,458,360	380.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,395.7	0	9,194,697	9,240,369	9,194,697	0	<b>9,194,697</b>	10,393,958	30.00%	3,118,187	3,108,717	<b>3,108,717</b>

**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)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





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June 16, 2014  
**FINAL**

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

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

Dear Mr. Keeley,

The legal general fund budget for USD 395, for 2013-14, is **\$2,250,987**, and the legal supplemental general fund budget is **\$795,500**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 395 LaCrosse**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
288.5	277.5	272.0	279.3	0.0	0.0	279.3	0.0	150.6	79.4	6.6	0.0	0.0	107.0	48.8

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.5	15	0.7	0.0	0.0	75.0	30.2	0.0	0.0	0.0	0.0	1.0	256,409	66.8

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
586.5	0	2,250,987	2,289,751	2,250,987	0	<b>2,250,987</b>	2,665,317	30.00%	799,595	795,500	<b>795,500</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Reynolds,

The legal general fund budget for USD 396, for 2013-14, is **\$5,074,241**, and the legal supplemental general fund budget is **\$1,718,857**. 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 396 Douglass Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
698.0	683.8	664.3	683.8	0.0	3.5	687.3	20.5	242.3	232.0	19.3	9.5	0.6	207.0	94.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	98	4.6	0.0	0.0	206.0	48.0	0.0	0.0	0.0	21.5	0.0	773,430	201.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,319.5	10,000	5,074,241	5,314,116	5,074,241	0	<b>5,074,241</b>	5,729,524	30.00%	1,718,857	1,794,665	<b>1,718,857</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) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Smith,

The legal general fund budget for USD 397, for 2013-14, is **\$2,967,542**, and the legal supplemental general fund budget is **\$655,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 397 Centre**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
246.0	230.5	226.3	234.3	0.0	0.0	234.3	164.8	154.2	108.6	9.1	0.0	0.0	72.0	32.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	27	1.3	0.0	0.0	184.5	57.5	0.0	0.0	0.0	173.0	0.0	426,197	111.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
773.2	0	2,967,542	3,032,788	2,967,542	0	<b>2,967,542</b>	3,361,730	30.00%	1,008,519	655,000	<b>655,000</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Traxson,

The legal general fund budget for USD 398, for 2013-14, is **\$2,428,303**, and the legal supplemental general fund budget is **\$834,359**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment**

**USD 398 Peabody-Burns**

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

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
291.3	271.1	255.5	272.6	0.0	4.0	276.6	0.0	151.1	122.8	10.2	0.0	0.0	123.0	56.1
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
8.2	18	0.8	0.0	0.0	83.0	27.5	0.0	0.0	0.0	0.0	0.0	392,173	102.2	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
632.7	0	2,428,303	2,527,323	2,428,303	0	2,428,303	2,781,198	30.00%	834,359	854,111	834,359			

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014  
**FINAL**

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

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

Dear Mr. Homburg,

The legal general fund budget for USD 399, for 2013-14, is **\$1,374,388**, and the legal supplemental general fund budget is **\$468,729**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 399 Paradise**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
126.0	139.5	127.1	139.5	0.0	2.5	142.0	0.0	128.2	70.6	5.9	0.0	0.0	40.0	18.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	11	0.5	0.0	0.0	42.0	18.5	0.0	0.0	0.0	0.0	0.0	171,987	44.8

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
358.1	0	1,374,388	1,440,785	1,374,388	0	<b>1,374,388</b>	1,562,429	30.00%	468,729	490,523	<b>468,729</b>

**Column Notes**

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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June 16, 2014  
**FINAL**

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

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

Dear Mr. Suppes,

The legal general fund budget for USD 400, for 2013-14, is **\$6,646,688**, and the legal supplemental general fund budget is **\$2,296,202**. 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 400 Smoky Valley**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
922.7	861.7	857.2	880.5	0.0	12.0	892.5	81.6	252.5	214.3	17.9	1.7	0.1	212.0	96.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	51	2.4	0.0	0.0	293.0	82.0	0.0	0.0	0.0	86.7	0.0	1,064,367	277.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,708.1	91,000	6,646,688	6,695,860	6,646,688	0	<b>6,646,688</b>	7,407,103	31.00%	2,296,202	2,324,754	<b>2,296,202</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Helm,

The legal general fund budget for USD 401, for 2013-14, is **\$1,638,442**, and the legal supplemental general fund budget is **\$537,155**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 401 Chase-Raymond**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
145.0	146.0	158.0	158.0	0.0	4.0	162.0	0.0	137.7	31.4	2.6	2.7	0.2	112.0	51.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
11.8	10	0.5	0.0	0.0	37.0	14.1	0.0	0.0	0.0	0.0	0.0	180,001	46.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
426.9	0	1,638,442	1,644,967	1,638,442	0	<b>1,638,442</b>	1,864,541	30.00%	559,362	537,155	<b>537,155</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Dr. Black,

The legal general fund budget for USD 402, for 2013-14, is **\$12,736,403**, and the legal supplemental general fund budget is **\$4,287,454**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 402 Augusta**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,118.6	2,131.8	2,160.2	2,160.2	0.0	14.5	2,174.7	0.0	76.2	569.6	47.5	16.8	1.1	785.0	358.0

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
6.0	171	8.0	369.1	92.3	440.4	75.5	0.0	0.0	0.0	0.0	0.0	1,839,348	479.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
3,318.5	0	12736403	12,814,698	12,736,403	0	<b>12,736,403</b>	14,425,965	30.00%	4,327,790	4,287,454	<b>4,287,454</b>

**Column Notes**

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





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June 16, 2014  
**FINAL**

Milt Dougherty, Superintendent  
USD 403 Otis-Bison  
P.O. Box 227  
Otis KS 67565

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

Dear Dr. Dougherty,

The legal general fund budget for USD 403, for 2013-14, is **\$1,941,260**, and the legal supplemental general fund budget is **\$470,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 403 Otis-Bison****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
177.5	187.5	205.5	205.5	0.0	0.0	205.5	12.2	151.0	45.0	3.8	0.0	0.0	52.0	23.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	18	0.8	0.0	0.0	118.0	39.2	0.0	0.0	0.0	12.8	0.0	264,857	69.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
505.8	0	1,941,260	2,024,929	1,941,260	0	<b>1,941,260</b>	2,201,191	30.00%	660,357	470,000	<b>470,000</b>

**Column Notes**

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

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

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

Dear Mr. Berry,

The legal general fund budget for USD 404, for 2013-14, is **\$5,425,397**, and the legal supplemental general fund budget is **\$1,858,625**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 404 Riverton**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
770.5	745.0	725.7	747.1	0.0	7.0	754.1	0.0	248.8	208.8	17.4	0.0	0.0	334.0	152.3

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
21.7	50	2.3	0.0	0.0	261.0	48.7	0.0	0.0	0.0	0.0	0.0	645,819	168.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,413.6	0	5,425,397	5,555,889	5,425,397	0	<b>5,425,397</b>	6,195,418	30.00%	1,858,625	1,891,268	<b>1,858,625</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

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

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

Dear Mr. Day,

The legal general fund budget for USD 405, for 2013-14, is **\$6,141,184**, and the legal supplemental general fund budget is **\$1,575,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 405 Lyons****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
754.2	744.5	727.5	744.5	0.0	16.0	760.5	30.0	249.2	113.1	9.4	555.6	36.6	475.0	216.6

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
49.9	23	1.1	0.0	0.0	39.0	13.0	0.0	0.0	0.0	31.5	2.0	883,821	230.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,600.1	0	6,141,184	6,526,135	6,141,184	0	<b>6,141,184</b>	6,947,278	30.00%	2,084,183	1,575,000	<b>1,575,000</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Couch,

The legal general fund budget for USD 407, for 2013-14, is **\$5,562,136**, and the legal supplemental general fund budget is **\$1,952,284**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 407 Russell County**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
773.5	772.5	778.5	778.5	0.0	0.0	778.5	0.0	250.4	122.2	10.2	0.0	0.0	307.0	140.0

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
9.5	53	2.5	0.0	0.0	114.0	41.6	0.0	0.0	0.0	0.0	1.0	777,362	202.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,436.2	50,000	5,562,136	5,593,607	5,562,136	0	<b>5,562,136</b>	6,297,690	31.00%	1,952,284	1,962,178	<b>1,952,284</b>

**Column Notes**

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

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

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

Dear Mr. Leiker,

The legal general fund budget for USD 408, for 2013-14, is **\$4,147,343**, and the legal supplemental general fund budget is **\$1,145,000**. 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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All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 408 Marion-Florence**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
531.1	534.1	500.4	534.1	0.0	0.0	534.1	0.0	216.1	222.3	18.5	0.0	0.0	189.0	86.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.5	28	1.3	0.0	0.0	140.0	41.2	0.0	0.0	0.0	0.0	0.0	701,047	182.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,080.6	0	4,147,343	4,380,309	4,147,343	0	<b>4,147,343</b>	4,713,653	30.00%	1,414,096	1,145,000	<b>1,145,000</b>

**Column Notes**

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

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

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

Dear Dr. Myers,

The legal general fund budget for USD 409, for 2013-14, is **\$10,551,046**, and the legal supplemental general fund budget is **\$3,568,329**. 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 409 Atchison Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,600.8	1,584.0	1,546.4	1,584.0	0.0	18.0	1,602.0	0.0	67.0	182.1	15.2	0.0	0.0	933.0	425.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
98.0	118	5.5	0.0	0.0	243.0	44.8	0.0	0.0	0.0	0.0	0.0	1,885,158	491.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,749.1	0	10,551,046	10,634,330	10,551,046	0	<b>10,551,046</b>	11,894,429	30.00%	3,568,329	3,594,953	<b>3,568,329</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

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

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

Dear Dr. Noble,

The legal general fund budget for USD 410, for 2013-14, is **\$4,458,988**, and the legal supplemental general fund budget is **\$1,508,323**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 410 Durham-Hillsboro-Lehigh**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
556.9	577.4	528.1	577.4	0.0	3.5	580.9	6.8	225.8	322.0	26.8	4.9	0.3	156.0	71.1
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	44	2.0	0.0	0.0	144.0	41.9	0.0	0.0	0.0	7.1	0.0	790,239	205.9	
<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> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
1,161.8	0	4,458,988	4,606,751	4,458,988	0	4,458,988	5,027,744	30.00%	1,508,323	1,556,254	1,508,323			

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Fast,

The legal general fund budget for USD 411, for 2013-14, is **\$2,232,948**, and the legal supplemental general fund budget is **\$685,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 411 Goessel**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
257.0	254.0	273.0	273.0	0.0	0.0	273.0	0.0	151.7	97.6	8.1	0.0	0.0	66.0	30.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	23	1.1	0.0	0.0	112.0	29.2	0.0	0.0	0.0	0.0	0.0	339,988	88.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
581.8	0	2,232,948	2,273,247	2,232,948	0	<b>2,232,948</b>	2,526,344	30.00%	757,903	685,000	<b>685,000</b>

**Column Notes**

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





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June 16, 2014  
**FINAL**

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

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

Dear Mr. Hoyt,

The legal general fund budget for USD 412, for 2013-14, is **\$2,500,457**, and the legal supplemental general fund budget is **\$880,789**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 412 Hoxie Community Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
320.0	326.5	335.5	335.5	0.0	0.0	335.5	0.0	158.4	49.9	4.2	0.0	0.0	86.0	39.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	30	1.4	0.0	0.0	96.0	39.3	0.0	0.0	0.0	0.0	0.0	282,152	73.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
651.5	0	2,500,457	2,676,237	2,500,457	0	<b>2,500,457</b>	2,935,962	30.00%	880,789	909,685	<b>880,789</b>

**Column Notes**

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

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

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Dr. Hardy,

The legal general fund budget for USD 413, for 2013-14, is **\$12,224,550**, and the legal supplemental general fund budget is **\$4,059,959**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,399 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**USD 413 Chanute Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished Budget</b>  <b>Budget Reduction</b></p>
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<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,768.5	1,780.7	1,790.9	1,790.9	0.0	17.0	1,807.9	7.4	63.3	474.1	39.5	100.5	6.6	1,021.0	465.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
107.2	58	2.7	0.0	0.0	617.0	111.9	0.0	0.0	0.0	7.8	0.0	2,199,303	573.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
3,185.5	0	12,225,949	12,427,828	12,225,949	-1,399	<b>12,224,550</b>	13,780,516	30.00%	4,134,155	4,059,959	<b>4,059,959</b>

**Column Notes**

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



## School Finance

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

June 16, 2014  
**FINAL**

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

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

Dear Mrs. Hargrove,

The legal general fund budget for USD 415, for 2013-14, is **\$6,194,916**, and the legal supplemental general fund budget is **\$2,102,894**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 415 Hiawatha****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
844.7	847.1	813.7	847.1	0.0	0.0	847.1	0.0	252.7	177.6	14.8	0.0	0.0	352.0	160.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
16.3	40	1.9	0.0	0.0	241.0	67.6	0.0	0.0	0.0	0.0	2.0	964,171	251.2

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,614.1	0	6,194,916	6,383,362	6,194,916	0	<b>6,194,916</b>	7,009,645	30.00%	2,102,894	2,162,821	<b>2,102,894</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

Sharon Zoellner, Superintendent  
USD 416 Louisburg  
Box 550  
Louisburg KS 66053-0550

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

Dear Dr. Zoellner,

The legal general fund budget for USD 416, for 2013-14, is **\$9,303,696**, and the legal supplemental general fund budget is **\$3,158,892**. 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. If there are any discrepancies, please notify School Finance as soon as possible.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 416 Louisburg**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,673.4	1,706.7	1,691.1	1,706.7	0.0	0.0	1,706.7	0.0	59.8	253.4	21.1	30.8	2.0	287.0	130.9

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	93	4.3	0.0	0.0	739.0	135.3	0.0	0.0	0.0	0.0	0.0	1,397,216	364.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,424.1	0	9,303,696	9,827,967	9,303,696	0	<b>9,303,696</b>	10,529,639	30.00%	3,158,892	3,326,462	<b>3,158,892</b>

**Column Notes**

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





## School Finance

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

June 16, 2014  
**FINAL**

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

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

Dear Mr. Conwell,

The legal general fund budget for USD 417, for 2013-14, is **\$5,219,680**, and the legal supplemental general fund budget is **\$1,798,583**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 417 Morris County**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
745.2	703.8	701.0	716.7	0.0	7.5	724.2	0.0	246.3	189.2	15.8	34.7	2.3	263.0	119.9

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.4	68	3.2	0.0	0.0	287.0	86.6	0.0	0.0	0.0	0.0	0.0	611,570	159.3

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,360.0	0	5,219,680	5,280,320	5,219,680	0	<b>5,219,680</b>	5,995,276	30.00%	1,798,583	1,817,201	<b>1,798,583</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

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

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

Dear Dr. Watson,

The legal general fund budget for USD 418, for 2013-14, is **\$13,497,062**, and the legal supplemental general fund budget is **\$4,517,637**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 418 McPherson****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,264.9	2,254.2	2,225.9	2,254.2	0.0	16.5	2,270.7	0.0	79.6	525.6	43.8	93.4	6.1	724.0	330.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	327	15.2	0.0	0.0	149.0	39.4	0.0	0.0	0.0	0.0	0.0	2,713,327	707.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
3,491.9	95,150	13,497,062	14,568,248	13,497,062	0	<b>13,497,062</b>	15,058,789	30.00%	4,517,637	4,865,195	<b>4,517,637</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Seidl,

The legal general fund budget for USD 419, for 2013-14, is **\$3,017,436**, and the legal supplemental general fund budget is **\$1,024,936**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 419 Canton-Galva**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
372.5	372.5	374.5	374.5	0.0	5.0	379.5	0.0	173.5	90.1	7.5	0.0	0.0	126.0	57.5

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	40	1.9	0.0	0.0	203.0	50.8	0.0	0.0	0.0	0.0	0.0	443,240	115.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
786.2	0	3,017,436	3,183,237	3,017,436	0	<b>3,017,436</b>	3,416,453	30.00%	1,024,936	1,079,160	<b>1,024,936</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Hutton,

The legal general fund budget for USD 420, for 2013-14, is **\$4,548,875**, and the legal supplemental general fund budget is **\$1,393,531**. 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 \$3,377 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 420 Osage City**  
**2013-14 Legal Maximum General Fund Budget**  
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
647.6	607.3	619.7	624.9	0.0	0.0	624.9	0.0	233.6	117.8	9.8	0.0	0.0	249.0	113.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
8.4	45	2.1	0.0	0.0	72.0	21.4	0.0	0.0	0.0	0.0	0.0	661,545	172.4

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
1,186.1	0	4,552,252	4,773,321	4,552,252	-3,377	<b>4,548,875</b>	5,315,848	30.00%	1,594,754	1,393,531	<b>1,393,531</b>

**Column Notes**

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

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June 16, 2014  
**FINAL**

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

**Audited Enrollment  
Republished Budget  
Budget Reduction**

Dear Mr. Spencer,

The legal general fund budget for USD 421, for 2013-14, is **\$3,197,535**, and the legal supplemental general fund budget is **\$1,010,000**. 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 \$9,882 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**USD 421 Lyndon**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
427.5	421.0	428.5	428.5	0.0	0.0	428.5	0.0	188.8	84.4	7.0	0.0	0.0	108.0	49.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	42	2.0	0.0	0.0	178.0	41.6	0.0	0.0	0.0	0.0	1.0	451,360	117.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
835.7	0	3,207,417	3,210,103	3,207,417	-9,882	<b>3,197,535</b>	3,707,941	30.00%	1,112,382	1,010,000	<b>1,010,000</b>

**Column Notes**

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



## School Finance

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June 16, 2014  
**FINAL**

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

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

Dear Mr. Headrick,

The legal general fund budget for USD 422, for 2013-14, is **\$3,608,743**, and the legal supplemental general fund budget is **\$962,227**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment**

**USD 422 Kiowa County**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
242.5	240.5	232.5	240.5	0.0	0.0	240.5	165.1	154.4	62.2	5.2	0.0	0.0	75.0	34.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	9	0.4	26.1	6.5	87.0	33.2	0.0	0.0	0.0	181.9	0.0	298,046	77.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
734.0	164,075	3,608,743	3,713,074	3,608,743	0	<b>3,608,743</b>	3,207,424	30.00%	962,227	1,110,786	<b>962,227</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

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

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

Dear Mr. Higgins,

The legal general fund budget for USD 423, for 2013-14, is **\$3,072,319**, and the legal supplemental general fund budget is **\$1,040,861**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 423 Moundridge**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
413.5	395.0	391.0	399.8	0.0	5.0	404.8	0.0	181.6	75.6	6.3	0.0	0.0	101.0	46.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	27	1.3	0.0	0.0	94.0	27.6	0.0	0.0	0.0	0.0	0.0	509,623	132.8

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
800.5	0	3,072,319	3,230,445	3,072,319	0	<b>3,072,319</b>	3,469,537	30.00%	1,040,861	1,093,559	<b>1,040,861</b>

**Column Notes**

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



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June 16, 2014  
**FINAL**

Chris Vignery, Superintendent  
USD 426 Pike Valley  
Box 291  
Scandia KS 66966

**Audited Enrollment  
Republished Budget**

Dear Mr. Vignery,

The legal general fund budget for USD 426, for 2013-14, is **\$1,944,331**, and the legal supplemental general fund budget is **\$672,164**. 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.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 426 Pike Valley**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
235.0	221.5	212.0	222.8	0.0	0.0	222.8	0.0	153.5	74.1	6.2	0.0	0.0	84.0	38.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1.6	17	0.8	0.0	0.0	83.0	26.3	0.0	0.0	0.0	0.0	0.0	219,309	57.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
506.6	0	1,944,331	2,013,415	1,944,331	0	<b>1,944,331</b>	2,283,992	30.00%	685,198	672,164	<b>672,164</b>

**Column Notes**

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

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June 16, 2014  
**FINAL**

Tom Vernon, Superintendent  
USD 428 Great Bend  
201 S. Patton Road  
Great Bend KS 67530-4613

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

Dear Dr. Vernon,

The legal general fund budget for USD 428, for 2013-14, is **\$19,246,802**, and the legal supplemental general fund budget is **\$6,000,000**. 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.

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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 428 Great Bend****2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,000.9	3,019.3	2,984.1	3,019.3	0.0	15.0	3,034.3	0.0	106.3	539.7	45.0	2,609.6	171.8	1,808.0	824.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
189.8	156	7.3	0.0	0.0	196.0	50.8	0.0	0.0	0.0	0.0	0.0	2,245,766	585.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
5,014.8	0	19,246,802	19,479,001	19,246,802	0	<b>19,246,802</b>	21,882,626	30.00%	6,564,788	6,000,000	<b>6,000,000</b>

**Column Notes**

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



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

June 16, 2014  
**FINAL**

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

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

Dear Mr. Harris,

The legal general fund budget for USD 429, for 2013-14, is **\$2,506,982**, and the legal supplemental general fund budget is **\$819,100**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 429 Troy Public Schools**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
350.0	337.0	324.0	337.0	0.0	0.0	337.0	0.0	158.9	28.9	2.4	0.0	0.0	94.0	42.9

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	30	1.4	0.0	0.0	91.0	24.0	0.0	0.0	0.0	0.0	0.0	332,265	86.6

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
653.2	0	2,506,982	2,667,794	2,506,982	0	<b>2,506,982</b>	2,850,409	30.00%	855,123	819,100	<b>819,100</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)
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014  
**FINAL**

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

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

Dear Dr. Davies,

The legal general fund budget for USD 430, for 2013-14, is **\$4,815,155**, and the legal supplemental general fund budget is **\$1,659,078**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment**

**USD 430 South Brown County**  
**2013-14 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
566.5	556.5	563.2	563.2	0.0	0.0	563.2	0.0	222.3	159.0	13.3	102.8	6.8	327.0	149.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
34.3	21	1.0	0.0	0.0	315.5	70.2	0.0	0.0	0.0	0.0	0.0	745,958	194.4

<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	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,254.6	0	4,815,155	4,869,271	4,815,155	0	<b>4,815,155</b>	5,530,260	30.00%	1,659,078	1,665,594	<b>1,659,078</b>

**Column Notes**

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

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

**Audited Enrollment  
Republished Budget**

Dear Mr. Lowry,

The legal general fund budget for USD 431, for 2013-14, is **\$4,941,425**, and the legal supplemental general fund budget is **\$1,682,083**. 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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All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 431 Hoisington**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
636.3	624.5	668.5	668.5	0.0	15.5	684.0	0.0	241.9	176.1	14.7	0.0	0.0	287.0	130.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
14.1	65	3.0	0.0	0.0	86.5	29.7	0.0	0.0	0.0	0.0	0.0	649,520	169.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,287.5	0	4,941,425	5,090,723	4,941,425	0	<b>4,941,425</b>	5,606,944	30.00%	1,682,083	1,684,511	<b>1,682,083</b>

**Column Notes**

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