



## School Finance

785-296-3872  
785-296-0459 (fax)

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

June 14, 2013

**FINAL**

Justin B. Henry, Superintendent  
USD 265 Goddard  
P.O. Box 249  
Goddard KS 67052-0249

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

Dear Dr. Henry,

The legal general fund budget for USD 265, for 2012-13, is **\$29,900,549**, and the legal supplemental general fund budget is **\$9,932,061**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 265 Goddard**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
4,888.2	5,015.2	5,015.5	5,015.5	0.0	29.0	5,044.5	0.0	176.8	770.5	64.2	570.8	37.6	931.0	424.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	146	6.8	843.5	210.9	3,488.0	522.5	0.0	0.0	0.0	0.0	1.0	4,346,453	1,132.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
7,621.3	650,000	29,900,549	30,962,630	29,900,549	0	<b>29,900,549</b>	33,106,870	30.00%	9,932,061	10,272,363	<b>9,932,061</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Doug Powers, Superintendent  
USD 266 Maize  
905 W. Central St.  
Maize KS 67101-9405

<b>Audited Enrollment Budget Reduction</b>
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Dear Mr. Powers,

The legal general fund budget for USD 266, for 2012-13, is **\$37,428,766**, and the legal supplemental general fund budget is **\$12,700,360**. 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 \$561 as noted in column 21(c) on the reverse side.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 266 Maize**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
6,375.8	6,447.4	6,416.6	6,447.4	0.0	18.0	6,465.4	293.4	226.5	1,503.0	125.3	82.9	5.5	959.0	437.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	364	16.9	12.1	3.0	4,432.0	663.9	0.0	0.0	0.0	313.1	2.0	5,731,696	1,493.4

<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> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
9,752.3	0	37,429,327	38,780,132	37,429,327	-561	<b>37,428,766</b>	42,334,534	30.00%	12,700,360	12,800,000	<b>12,700,360</b>

**Column Notes**

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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 14, 2013

**FINAL**

Tracy Bourne, Superintendent  
USD 267 Renwick  
Box 68  
Andale KS 67001-0068

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

Dear Mr. Bourne,

The legal general fund budget for USD 267, for 2012-13, is **\$10,214,069**, and the legal supplemental general fund budget is **\$3,574,664**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 267 Renwick**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,918.0	1,869.8	1,855.5	1,881.1	0.0	0.0	1,881.1	0.0	65.9	400.1	33.3	0.0	0.0	184.0	83.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	82	3.8	0.0	0.0	739.0	145.7	0.0	0.0	0.0	0.0	0.0	1,717,842	447.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
2,661.3	0	10,214,069	10,814,364	10,214,069	0	<b>10,214,069</b>	11,531,174	31.00%	3,574,664	3,776,604	<b>3,574,664</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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June 14, 2013

**FINAL**

David Grover, Superintendent  
USD 268 Cheney  
100 W 6th  
Cheney KS 67025

**Audited Enrollment  
Republished Budget**

Dear Mr. Grover,

The legal general fund budget for USD 268, for 2012-13, is **\$5,137,931**, and the legal supplemental general fund budget is **\$1,722,011**. 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

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 268 Cheney**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
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755.4	743.0	744.8	747.7	0.0	10.0	757.7	0.0	249.0	173.4	14.5	0.0	0.0	175.0	79.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	28	1.3	10.6	2.7	228.0	52.1	0.0	0.0	0.0	0.0	0.0	696,910	181.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,338.7	0	5,137,931	5,274,828	5,137,931	0	<b>5,137,931</b>	5,826,334	30.00%	1,747,900	1,722,011	<b>1,722,011</b>

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Lisa Gehring, Superintendent  
USD 269 Palco  
Drawer B  
Palco KS 67657-0021

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

Dear Ms. Gehring,

The legal general fund budget for USD 269, for 2012-13, is **\$1,299,074**, and the legal supplemental general fund budget is **\$460,962**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 269 Palco****2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
143.0	125.0	113.0	127.0	0.0	0.5	127.5	0.0	120.0	44.5	3.7	0.0	0.0	47.0	21.4

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.6	22	1.0	0.0	0.0	66.0	23.1	0.0	0.0	0.0	0.0	0.0	156,681	40.8

<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	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
338.1	1,446	1,299,074	1,424,193	1,299,074	0	<b>1,299,074</b>	1,536,541	30.00%	460,962	482,809	<b>460,962</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Gail Dunbar, Superintendent  
USD 270 Plainville  
111 West Mill  
Plainville KS 67663

### Audited Enrollment

Dear Mrs. Dunbar,

The legal general fund budget for USD 270, for 2012-13, is **\$2,879,268**, and the legal supplemental general fund budget is **\$976,075**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 270 Plainville**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
368.9	372.4	375.4	375.4	0.0	0.0	375.4	0.0	172.1	160.3	13.4	0.0	0.0	106.0	48.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	39	1.8	0.0	0.0	47.1	18.3	0.0	0.0	0.0	0.0	0.0	463,895	120.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
750.2	0	2,879,268	2,916,112	2,879,268	0	<b>2,879,268</b>	3,253,582	30.00%	976,075	986,825	<b>976,075</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Allaire Homburg, Superintendent  
USD 271 Stockton  
201 North Cypress  
Stockton KS 67669-1639

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

Dear Mr. Homburg,

The legal general fund budget for USD 271, for 2012-13, is **\$2,310,860**, and the legal supplemental general fund budget is **\$792,373**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 271 Stockton**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
278.1	273.1	272.6	274.6	0.0	3.0	277.6	0.0	150.9	54.2	4.5	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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
3.5	13	0.6	0.0	0.0	62.0	25.1	0.0	0.0	0.0	0.0	0.0	344,108	89.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
602.1	0	2,310,860	2,336,958	2,310,860	0	<b>2,310,860</b>	2,643,894	30.00%	793,168	792,373	<b>792,373</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Jeff Travis, Superintendent  
USD 272 Waconda  
Box 326  
Cawker City KS 67430-0326

### Audited Enrollment

Dear Mr. Travis,

The legal general fund budget for USD 272, for 2012-13, is **\$2,790,226**, and the legal supplemental general fund budget is **\$850,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 272 Waconda****2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
370.3	319.7	316.3	335.4	0.0	4.5	339.9	2.0	160.0	107.6	9.0	0.0	0.0	138.0	62.9
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
5.4	1	0.0	0.0	0.0	143.0	47.2	0.0	0.0	0.0	2.1	0.0	385,906	100.5	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
727.0	0	2,790,226	3,119,526	2,790,226	0	2,790,226	3,163,181	30.00%	948,954	850,000	850,000			

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Joe Harrison, Superintendent  
USD 273 Beloit  
PO Box 547  
Beloit KS 67420-0547

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

Dear Dr. Harrison,

The legal general fund budget for USD 273, for 2012-13, is **\$5,314,095**, and the legal supplemental general fund budget is **\$1,799,466**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 273 Beloit**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
712.8	728.8	730.7	730.7	0.0	12.5	743.2	0.0	247.9	175.4	14.6	12.0	0.8	211.0	96.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	51	2.4	0.0	0.0	121.5	44.5	0.0	0.0	0.0	0.0	0.0	902,043	235.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,384.6	0	5,314,095	5,350,172	5,314,095	0	<b>5,314,095</b>	5,998,220	30.00%	1,799,466	1,808,689	<b>1,799,466</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Bill Steiner, Superintendent  
USD 274 Oakley  
621 Center Ave Ste 103  
Oakley KS 67748

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

Dear Mr. Steiner,

The legal general fund budget for USD 274, for 2012-13, is **\$3,065,411**, and the legal supplemental general fund budget is **\$1,065,695**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 274 Oakley**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
403.0	398.6	389.8	398.6	0.0	0.0	398.6	0.0	179.6	125.5	10.5	0.0	0.0	137.0	62.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	14	0.7	0.0	0.0	86.0	34.8	0.0	0.0	0.0	0.0	0.0	429,808	112.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
798.7	0	3,065,411	3,188,610	3,065,411	0	<b>3,065,411</b>	3,552,315	30.00%	1,065,695	1,080,007	<b>1,065,695</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Lamar Bergsten, Superintendent  
USD 275 Triplains  
Box 97  
Winona KS 67764-0097

### Audited Enrollment

Dear Mr. Bergsten,

The legal general fund budget for USD 275, for 2012-13, is **\$939,159**, and the legal supplemental general fund budget is **\$330,087**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 275 Triplains****2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
77.8	80.0	97.5	97.5	0.0	0.0	97.5	0.0	98.9	0.0	0.0	0.0	0.0	20.0	9.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	4	0.2	0.0	0.0	28.0	15.0	0.0	0.0	0.0	0.0	0.0	91,925	24.0

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
244.7	0	939,159	979,841	939,159	0	<b>939,159</b>	1,100,289	30.00%	330,087	341,391	<b>330,087</b>

**Column Notes**

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## School Finance

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June 14, 2013

**FINAL**

Jim Hickel, Superintendent  
USD 281 Graham County  
Box 309  
Hill City KS 67642-0309

**Audited Enrollment  
Republished Budget**

Dear Mr. Hickel,

The legal general fund budget for USD 281, for 2012-13, is **\$2,992,489**, and the legal supplemental general fund budget is **\$1,048,810**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 281 Graham County**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
362.3	387.6	357.5	387.6	0.0	0.0	387.6	25.1	176.1	117.9	9.8	0.0	0.0	104.0	47.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	28	1.3	0.0	0.0	104.5	42.3	0.0	0.0	0.0	26.4	0.0	340,839	88.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
779.7	0	2,992,489	3,051,210	2,992,489	0	<b>2,992,489</b>	3,515,539	30.00%	1,054,662	1,048,810	<b>1,048,810</b>

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Bert Moore, Superintendent  
USD 282 West Elk  
PO Box 607  
Howard KS 67349-0607

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

Dear Mr. Moore,

The legal general fund budget for USD 282, for 2012-13, is **\$2,912,658**, and the legal supplemental general fund budget is **\$932,500**. 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

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

**USD 282 West Elk**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
302.0	301.0	290.0	301.0	0.0	5.5	306.5	0.0	147.7	97.7	8.1	0.0	0.0	137.0	62.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
9.3	13	0.6	0.0	0.0	184.0	61.1	0.0	0.0	0.0	0.0	0.0	625,859	163.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
758.9	0	2,912,658	2,921,869	2,912,658	0	<b>2,912,658</b>	3,267,040	30.00%	980,112	932,500	<b>932,500</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Scott Hills, Superintendent  
USD 283 Elk Valley  
PO Box 87  
Longton KS 67352-0087

### Audited Enrollment

Dear Mr. Hills,

The legal general fund budget for USD 283, for 2012-13, is **\$1,734,776**, 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 283 Elk Valley**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
176.5	162.6	151.5	163.5	0.0	5.0	168.5	0.0	140.3	83.2	6.9	0.0	0.0	109.0	49.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
11.4	15	0.7	0.0	0.0	40.0	14.2	0.0	0.0	0.0	0.0	0.0	231,587	60.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
452.0	0	1,734,776	1,861,046	1,734,776	0	<b>1,734,776</b>	2,036,318	30.00%	610,895	305,000	<b>305,000</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Jeff Kohlman, Superintendent  
USD 284 Chase County  
PO Box 569  
Cottonwood Falls KS 66845-0569

### Audited Enrollment

Dear Mr. Kohlman,

The legal general fund budget for USD 284, for 2012-13, is **\$2,883,873**, and the legal supplemental general fund budget is **\$996,155**. 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 284 Chase County**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
387.5	364.0	347.0	366.2	0.0	0.0	366.2	2.0	169.1	99.4	8.3	0.0	0.0	82.0	37.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	20	0.9	0.0	0.0	179.5	65.1	0.0	0.0	0.0	2.1	0.0	392,674	102.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
751.4	0	2,883,873	2,948,735	2,883,873	0	<b>2,883,873</b>	3,320,517	30.00%	996,155	1,002,672	<b>996,155</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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## School Finance

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June 14, 2013

**FINAL**

Lance Rhodd, Superintendent  
USD 285 Cedar Vale  
PO Box 458  
Cedar Vale KS 67024-0458

**Audited Enrollment  
Republished Budget**

Dear Mr. Rhodd,

The legal general fund budget for USD 285, for 2012-13, is **\$1,598,911**, and the legal supplemental general fund budget is **\$350,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 285 Cedar Vale**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
134.7	149.4	168.2	168.2	0.0	0.0	168.2	0.0	140.2	0.0	0.0	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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
10.3	8	0.4	0.0	0.0	35.5	14.4	0.0	0.0	0.0	0.0	0.0	147,414	38.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
416.6	0	1,598,911	1,668,379	1,598,911	0	<b>1,598,911</b>	1,823,975	30.00%	547,193	350,000	<b>350,000</b>

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

David E. Jackson, Superintendent  
USD 286 Chautauqua Co Community  
302 N. Sherman  
Sedan KS 67361

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

The legal general fund budget for USD 286, for 2012-13, is **\$2,910,355**, and the legal supplemental general fund budget is **\$789,731**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 286 Chautauqua Co Community**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
340.0	350.5	322.0	350.5	0.0	5.5	356.0	0.0	165.6	53.3	4.4	0.0	0.0	148.0	67.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
6.8	17	0.8	0.0	0.0	108.0	37.5	0.0	0.0	0.0	0.0	1.0	455,627	118.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
758.3	0	2,910,355	3,006,305	2,910,355	0	<b>2,910,355</b>	3,334,154	30.00%	1,000,246	789,731	<b>789,731</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Dotson Bradbury, Superintendent  
USD 287 West Franklin  
510 E. Franklin St  
Pomona KS 66076

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

Dear Mr. Bradbury,

The legal general fund budget for USD 287, for 2012-13, is **\$5,110,231**, and the legal supplemental general fund budget is **\$1,771,117**. 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 \$834 as noted in column 21(c) on the reverse side.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 287 West Franklin**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
643.0	624.5	597.0	624.5	0.0	0.0	624.5	2.0	233.5	290.6	24.2	0.0	0.0	275.0	125.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
17.3	23	1.1	0.0	0.0	413.0	94.3	0.0	0.0	0.0	2.1	0.0	803,328	209.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,331.7	0	5,111,065	5,231,962	5,111,065	-834	<b>5,110,231</b>	5,903,723	30.00%	1,771,117	1,800,508	<b>1,771,117</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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## School Finance

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June 14, 2013

**FINAL**

James White, Superintendent  
USD 288 Central Heights  
3521 Ellis Rd  
Richmond KS 66080-9801

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

The legal general fund budget for USD 288, for 2012-13, is **\$4,553,787**, and the legal supplemental general fund budget is **\$1,300,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 288 Central Heights**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
545.9	562.1	532.0	562.1	0.0	5.0	567.1	0.0	223.1	332.1	27.7	0.9	0.1	294.0	134.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
30.9	37	1.7	0.0	0.0	415.0	85.3	0.0	0.0	0.0	0.0	0.0	447,088	116.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,186.5	0	4,553,787	4,596,389	4,553,787	0	<b>4,553,787</b>	5,222,956	30.00%	1,566,887	1,300,000	<b>1,300,000</b>

**Column Notes**

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

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June 14, 2013

**FINAL**

Jerald Henn, Superintendent  
USD 289 Wellsville  
602 Walnut  
Wellsville KS 66092-8323

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

Dear Mr. Henn,

The legal general fund budget for USD 289, for 2012-13, is **\$5,458,787**, and the legal supplemental general fund budget is **\$1,853,408**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 289 Wellsville**

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

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

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
807.1	789.0	776.0	790.7	0.0	0.0	790.7	0.0	251.0	54.4	4.5	0.0	0.0	220.0	100.3

<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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	37	1.7	0.0	0.0	273.8	60.5	0.0	0.0	0.0	0.0	0.0	819,858	213.6

<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	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,422.3	0	5,458,787	5,490,643	5,458,787	0	<b>5,458,787</b>	6,178,025	30.00%	1,853,408	1,863,932	<b>1,853,408</b>

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Dean Katt, Superintendent  
USD 290 Ottawa  
1404 S Ash  
Ottawa KS 66067-2223

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

Dear Mr. Katt,

The legal general fund budget for USD 290, for 2012-13, is **\$14,489,985**, and the legal supplemental general fund budget is **\$4,932,703**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 290 Ottawa**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,402.2	2,366.9	2,371.7	2,380.3	0.0	18.0	2,398.3	19.7	84.0	539.2	44.9	32.2	2.1	1,136.0	518.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
98.6	127	5.9	44.0	11.0	571.0	104.4	0.0	0.0	0.0	20.7	1.0	1,867,082	486.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
3,775.4	0	14,489,985	14,734,850	14,489,985	0	<b>14,489,985</b>	16,442,343	30.00%	4,932,703	5,013,320	<b>4,932,703</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Mike McDermeit, Superintendent  
USD 291 Grinnell Public Schools  
P.O. Box 68  
Grinnell KS 67738-0068

**Audited Enrollment  
Republished Budget**

Dear Mr. McDermeit,

The legal general fund budget for USD 291, for 2012-13, is **\$843,592**, and the legal supplemental general fund budget is **\$206,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 291 Grinnell Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
71.5	83.0	79.5	83.0	0.0	1.5	84.5	0.0	85.7	10.0	0.8	0.0	0.0	28.0	12.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	3	0.1	0.0	0.0	37.0	15.0	0.0	0.0	0.0	0.0	0.0	80,029	20.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
219.8	0	843,592	856,642	843,592	0	<b>843,592</b>	966,987	30.00%	290,096	206,000	<b>206,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21(d) 2012-13 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)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



## School Finance

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June 14, 2013

**FINAL**

Gary Kraus, Superintendent  
USD 292 Wheatland  
P.O. Box 165  
Grainfield KS 67737-0165

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

Dear Mr. Kraus,

The legal general fund budget for USD 292, for 2012-13, is **\$1,106,879**, and the legal supplemental general fund budget is **\$367,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 292 Wheatland**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
104.0	103.5	92.0	103.5	0.0	0.0	103.5	0.0	104.0	24.4	2.0	0.0	0.0	20.0	9.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	2	0.1	0.0	0.0	67.5	26.9	0.0	0.0	0.0	0.0	0.0	164,122	42.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
288.4	0	1,106,879	1,142,189	1,106,879	0	<b>1,106,879</b>	1,286,210	30.00%	385,863	367,000	<b>367,000</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Linda Zeigler, Superintendent  
USD 293 Quinter Public Schools  
PO Box 540  
Quinter KS 67752

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

Dear Mrs. Zeigler,

The legal general fund budget for USD 293, for 2012-13, is **\$2,440,280**, and the legal supplemental general fund budget is **\$765,000**. 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 \$1,456 as noted in column 21(c) on the reverse side.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 293 Quinter Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
264.5	279.5	286.7	286.7	0.0	1.5	288.2	0.0	148.6	65.6	5.5	15.4	1.0	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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	22	1.0	0.0	0.0	66.0	25.9	0.0	0.0	0.0	0.0	0.0	511,115	133.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
636.2	0	2,441,736	2,519,263	2,441,736	-1,456	<b>2,440,280</b>	2,740,914	30.00%	822,274	765,000	<b>765,000</b>

**Column Notes**

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





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June 14, 2013

**FINAL**

Duane Dorshorst, Superintendent  
USD 294 Oberlin  
131 E Commerc  
Oberlin KS 67749

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

Dear Mr. Dorshorst,

The legal general fund budget for USD 294, for 2012-13, is **\$2,598,326**, and the legal supplemental general fund budget is **\$897,949**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 294 Oberlin**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
349.5	335.1	343.0	343.0	0.0	0.0	343.0	0.0	161.1	114.4	9.5	0.0	0.0	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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	35	1.6	0.0	0.0	74.0	33.1	0.0	0.0	0.0	0.0	0.0	297,865	77.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
677.0	0	2,598,326	2,838,809	2,598,326	0	<b>2,598,326</b>	2,993,164	30.00%	897,949	914,508	<b>897,949</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Robert A. Schiltz, Superintendent  
USD 297 St Francis Comm Sch  
PO Box 1110  
St Francis KS 67756-1110

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

Dear Mr. Schiltz,

The legal general fund budget for USD 297, for 2012-13, is **\$2,147,745**, and the legal supplemental general fund budget is **\$738,364**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 297 St Francis Comm Sch**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
288.9	286.0	283.0	286.0	0.0	0.0	286.0	0.0	149.1	13.3	1.1	12.1	0.8	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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	13	0.6	0.0	0.0	62.0	27.1	0.0	0.0	0.0	0.0	0.0	199,628	52.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
559.6	0	2,147,745	2,289,751	2,147,745	0	<b>2,147,745</b>	2,461,213	30.00%	738,364	781,285	<b>738,364</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Gary Nelson, Superintendent  
USD 298 Lincoln  
PO Box 289  
Lincoln KS 67455-0289

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

Dear Mr. Nelson,

The legal general fund budget for USD 298, for 2012-13, is **\$2,849,331**, and the legal supplemental general fund budget is **\$967,784**. 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 298 Lincoln**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
350.5	339.0	336.8	342.1	0.0	6.5	348.6	0.0	163.0	71.7	6.0	0.7	0.0	144.0	65.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
6.4	16	0.7	0.0	0.0	121.5	42.5	0.0	0.0	0.0	0.0	0.0	420,300	109.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
742.4	0	2,849,331	2,923,405	2,849,331	0	<b>2,849,331</b>	3,225,946	30.00%	967,784	990,395	<b>967,784</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Jude Stecklein, Superintendent  
USD 299 Sylvan Grove  
504 W. 4th  
Sylvan Grove KS 67481

**Audited Enrollment  
Republished - Missing Documents  
Budget Reduction**

Dear Mr. Stecklein,

The legal general fund budget for USD 299, for 2012-13, is **\$2,104,177**, 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. Additionally, the general fund budget was reduced by \$4,036 as noted in column 21(c) on the reverse side.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**USD 299 Sylvan Grove**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<p align="center"><b>Audited Enrollment</b>  <b>Republished - Missing Documents</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 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
224.5	220.0	219.5	221.3	0.0	3.0	224.3	10.0	153.6	27.5	2.3	0.0	0.0	81.0	36.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.6	17	0.8	0.0	0.0	151.0	54.2	0.0	0.0	0.0	10.5	0.0	253,688	66.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
549.3	0	2,108,213	2,111,668	2,108,213	-4,036	<b>2,104,177</b>	2,395,714	30.00%	718,714	530,000	<b>530,000</b>

**Column Notes**

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





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June 14, 2013

**FINAL**

Michael Baldwin, Superintendent  
USD 300 Comanche County  
PO Box 721  
Coldwater KS 67029-0721

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

Dear Mr. Baldwin,

The legal general fund budget for USD 300, for 2012-13, is **\$2,744,938**, and the legal supplemental general fund budget is **\$930,898**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 300 Comanche County**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
312.0	332.0	326.0	332.0	0.0	0.0	332.0	0.0	157.1	40.8	3.4	0.0	0.0	69.0	31.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	13	0.6	0.0	0.0	216.0	76.9	0.0	0.0	0.0	0.0	0.0	436,542	113.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
715.2	0	2,744,938	2,769,885	2,744,938	0	<b>2,744,938</b>	3,102,992	30.00%	930,898	939,162	<b>930,898</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Randall Jansonius, Superintendent  
USD 303 Ness City  
414 E Chestnut  
Ness City KS 67560

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

Dear Mr. Jansonius,

The legal general fund budget for USD 303, for 2012-13, is **\$2,275,934**, and the legal supplemental general fund budget is **\$725,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 303 Ness City**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
302.4	304.1	304.9	304.9	0.0	0.0	304.9	0.0	147.1	146.0	12.2	14.4	0.9	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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.3	34	1.6	0.0	0.0	43.7	20.0	0.0	0.0	0.0	0.0	0.0	218,016	56.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
593.0	0	2,275,934	2,405,275	2,275,934	0	<b>2,275,934</b>	2,606,716	30.00%	782,015	725,000	<b>725,000</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

William Hall, Superintendent  
USD 305 Salina  
Box 797  
Salina KS 67402-0797

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

Dear Mr. Hall,

The legal general fund budget for USD 305, for 2012-13, is **\$43,020,914**, and the legal supplemental general fund budget is **\$14,594,406**. 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 \$1,147 as noted in column 21(c) on the reverse side.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 305 Salina**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
6,928.9	6,867.8	6,872.1	6,889.6	0.0	30.0	6,919.6	0.0	242.5	714.4	59.5	1,223.8	80.6	3,463.0	1,579.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
363.6	342	15.9	0.0	0.0	897.0	141.2	0.0	0.0	0.0	0.0	1.0	6,933,347	1,806.5

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
11,209.5	0	43,022,061	43,782,753	43,022,061	-1,147	<b>43,020,914</b>	48,648,021	30.00%	14,594,406	14,822,930	<b>14,594,406</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Richard Proffitt, Superintendent  
USD 306 Southeast Of Saline  
5056 E. K-4 Highway  
Gypsum KS 67448-9762

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

Dear Mr. Proffitt,

The legal general fund budget for USD 306, for 2012-13, is **\$4,973,280**, and the legal supplemental general fund budget is **\$1,542,850**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 306 Southeast Of Saline**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
710.0	714.5	703.8	714.5	0.0	0.0	714.5	0.0	245.3	197.4	16.5	0.0	0.0	110.0	50.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	66	3.1	0.0	0.0	427.0	95.9	0.0	0.0	0.0	0.0	0.0	653,486	170.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,295.8	0	4,973,280	5,061,938	4,973,280	0	<b>4,973,280</b>	5,642,828	30.00%	1,692,848	1,542,850	<b>1,542,850</b>

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Jerry Minneman, Superintendent  
USD 307 Ell-Saline  
P.O. Box 157  
Brookville KS 67425-0157

**Audited Enrollment  
Republished Budget**

Dear Mr. Minneman,

The legal general fund budget for USD 307, for 2012-13, is **\$3,704,054**, and the legal supplemental general fund budget is **\$1,221,675**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 307 EII-Saline**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
461.0	469.0	482.9	482.9	0.0	0.0	482.9	0.0	203.8	116.6	9.7	42.5	2.8	128.0	58.4

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	20	0.9	151.2	37.8	204.5	54.5	0.0	0.0	0.0	0.0	0.0	438,554	114.3

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
965.1	0	3,704,054	3,737,444	3,704,054	0	<b>3,704,054</b>	4,210,150	30.00%	1,263,045	1,221,675	<b>1,221,675</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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June 14, 2013

**FINAL**

Shellaine Kiblinger, Superintendent  
USD 308 Hutchinson Public Schools  
Box 1908  
Hutchinson KS 67504-1908

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

Dear Dr. Kiblinger,

The legal general fund budget for USD 308, for 2012-13, is **\$30,497,381**, and the legal supplemental general fund budget is **\$8,773,919**. 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 308 Hutchinson Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
4,641.0	4,781.0	4,800.2	4,800.2	0.0	28.0	4,828.2	6.0	169.2	1,158.2	96.5	837.6	55.1	2,826.0	1,288.7

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
296.7	204	9.5	17.4	4.4	51.0	10.0	0.0	0.0	0.0	6.3	0.0	4,154,633	1,082.5

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
7,847.1	380,211	30,497,381	30,566,849	30,497,381	0	<b>30,497,381</b>	34,142,105	30.00%	10,242,632	8,773,919	<b>8,773,919</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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June 14, 2013

**FINAL**

William Hagerman, Superintendent  
USD 309 Nickerson  
4501 West Fourth  
Hutchinson KS 67501-9131

**Audited Enrollment  
Republished Budget**

Dear Dr. Hagerman,

The legal general fund budget for USD 309, for 2012-13, is **\$8,059,032**, and the legal supplemental general fund budget is **\$2,699,630**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 309 Nickerson**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,126.9	1,086.1	1,090.1	1,101.0	0.0	5.5	1,106.5	0.0	232.6	210.7	17.6	81.7	5.4	555.0	253.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
58.3	42	2.0	0.0	0.0	487.0	102.7	0.0	0.0	0.0	0.0	1.0	1,230,411	320.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
2,099.8	0	8,059,032	8,085,515	8,059,032	0	<b>8,059,032</b>	9,113,172	30.00%	2,733,952	2,699,630	<b>2,699,630</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Mary Treaster, Superintendent  
USD 310 Fairfield  
16115 South Langdon Road  
Langdon KS 67583

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

Dear Ms. Treaster,

The legal general fund budget for USD 310, for 2012-13, is **\$2,607,153**, and the legal supplemental general fund budget is **\$906,129**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 310 Fairfield**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
275.2	271.5	266.5	271.5	0.0	0.0	271.5	0.0	152.0	63.2	5.3	24.9	1.6	153.0	69.8
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
16.1	14	0.7	0.0	0.0	266.0	77.5	0.0	0.0	0.0	0.0	0.0	325,558	84.8	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
679.3	0	2,607,153	2,743,786	2,607,153	0	2,607,153	3,020,431	30.00%	906,129	910,000	906,129			

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Brad Wade, Superintendent  
USD 311 Pretty Prairie  
PO Box 218  
Pretty Prairie KS 67570-0218

**Audited Enrollment  
Republished Budget**

Dear Mr. Wade,

The legal general fund budget for USD 311, for 2012-13, is **\$2,223,445**, and the legal supplemental general fund budget is **\$749,870**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 311 Pretty Prairie**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
265.0	272.5	273.2	273.2	0.0	0.0	273.2	0.0	151.7	105.5	8.8	0.0	0.0	77.0	35.1
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	17	0.8	0.0	0.0	105.0	32.0	0.0	0.0	0.0	0.0	0.0	289,505	75.4	
<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> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
577.0	8,919	2,223,445	2,231,505	2,223,445	0	2,223,445	2,513,098	30.00%	753,929	749,870	749,870			

**Column Notes**

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



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June 14, 2013

**FINAL**

Patrick Call, Superintendent  
USD 312 Haven Public Schools  
P.O. Box 130  
Haven KS 67543-0130

**Audited Enrollment  
Republished Budget**

Dear Dr. Call,

The legal general fund budget for USD 312, for 2012-13, is **\$6,795,144**, and the legal supplemental general fund budget is **\$2,257,954**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 312 Haven Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
945.9	879.9	849.9	891.9	0.0	3.5	895.4	86.8	252.4	159.8	13.3	117.4	7.7	291.0	132.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	49	2.3	0.0	0.0	466.0	108.8	0.0	0.0	0.0	91.1	0.0	1,001,350	260.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,764.6	22,609	6,795,144	6,795,144	6,795,144	0	<b>6,795,144</b>	7,667,252	30.00%	2,300,176	2,257,954	<b>2,257,954</b>

**Column Notes**

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

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June 14, 2013

**FINAL**

Dan Stiffler, Superintendent  
USD 313 Buhler  
Box 320  
Buhler KS 67522-0320

**Audited Enrollment  
Budget Reduction**

Dear Dr. Stiffler,

The legal general fund budget for USD 313, for 2012-13, is **\$13,254,449**, and the legal supplemental general fund budget is **\$4,475,354**. 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. Additionally, the general fund budget was reduced by \$2,387 as noted in column 21(c) on the reverse side.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

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

**USD 313 Buhler**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,120.9	2,117.1	2,138.5	2,138.5	0.0	24.5	2,163.0	0.0	75.8	607.5	50.6	71.5	4.7	695.0	316.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	101	4.7	0.0	0.0	1,112.0	182.1	0.0	0.0	0.0	0.0	1.0	2,515,198	655.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
3,454.1	0	13,256,836	13,401,912	13,256,836	-2,387	<b>13,254,449</b>	14,917,845	30.00%	4,475,354	4,526,413	<b>4,475,354</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Janci Mills, Superintendent  
USD 314 Brewster  
PO Box 220  
Brewster KS 67732-0220

**Audited Enrollment  
Republished Budget**

Dear Mrs. Mills,

The legal general fund budget for USD 314, for 2012-13, is **\$879,670**, and the legal supplemental general fund budget is **\$274,787**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 314 Brewster**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
91.5	68.5	89.2	89.2	0.0	0.0	89.2	0.0	90.5	0.0	0.0	0.0	0.0	24.0	10.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	3	0.1	0.0	0.0	25.0	11.8	0.0	0.0	0.0	0.0	0.0	102,586	26.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
229.2	0	879,670	915,073	879,670	0	<b>879,670</b>	1,014,812	30.00%	304,444	274,787	<b>274,787</b>

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Terrel Harrison, Superintendent  
USD 315 Colby Public Schools  
600 W Third St  
Colby KS 67701-2000

**Audited Enrollment  
Republished Budget**

Dear Ms. Harrison,

The legal general fund budget for USD 315, for 2012-13, is **\$6,319,267**, and the legal supplemental general fund budget is **\$2,124,272**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 315 Colby Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
905.4	886.9	943.9	943.9	0.0	0.0	943.9	3.0	250.5	220.2	18.4	23.6	1.6	294.0	134.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	65	3.0	0.0	0.0	227.0	69.5	0.0	0.0	0.0	3.2	0.0	853,231	222.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,646.5	0	6,319,267	6,473,484	6,319,267	0	<b>6,319,267</b>	7,359,741	30.00%	2,207,922	2,124,272	<b>2,124,272</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Mary Ellen Welshhon, Superintendent  
USD 316 Golden Plains  
P.O. Box 199  
Selden KS 67757-0199

**Audited Enrollment  
Republished Budget**

Dear Ms. Welshhon,

The legal general fund budget for USD 316, for 2012-13, is **\$1,927,827**, and the legal supplemental general fund budget is **\$550,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 316 Golden Plains**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
201.6	190.5	193.5	195.2	0.0	3.0	198.2	0.0	149.4	14.6	1.2	71.3	4.7	95.0	43.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
8.6	7	0.3	0.0	0.0	87.5	28.7	0.0	0.0	0.0	0.0	0.0	260,707	67.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
502.3	0	1,927,827	1,945,866	1,927,827	0	<b>1,927,827</b>	2,267,556	30.00%	680,267	550,000	<b>550,000</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Denise O'Dea, Superintendent  
USD 320 Wamego  
510 E Highway 24  
Wamego KS 66547-9520

**Audited Enrollment  
Republished Budget**

Dear Mrs. O'Dea,

The legal general fund budget for USD 320, for 2012-13, is **\$9,045,398**, and the legal supplemental general fund budget is **\$3,025,053**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 320 Wamego**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,349.2	1,358.4	1,446.0	1,446.0	0.0	0.0	1,446.0	0.0	137.1	373.4	31.1	4.5	0.3	374.0	170.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	79	3.7	138.9	34.7	392.0	87.4	0.0	0.0	0.0	0.0	1.0	1,707,874	445.0

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
2,356.8	0	9,045,398	9,255,337	9,045,398	0	<b>9,045,398</b>	10,178,450	30.00%	3,053,535	3,025,053	<b>3,025,053</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Jim McDaniel, Superintendent  
USD 321 Kaw Valley  
411 W. Lasley  
St. Marys KS 66536-1715

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

Dear Mr. McDaniel,

The legal general fund budget for USD 321, for 2012-13, is **\$7,556,254**, and the legal supplemental general fund budget is **\$2,600,265**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 321 Kaw Valley**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,124.5	1,099.0	1,110.2	1,111.2	0.0	10.0	1,121.2	0.0	230.1	228.2	19.0	0.0	0.0	363.0	165.5

<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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	40	1.9	0.0	0.0	428.0	104.0	0.0	0.0	0.0	0.0	0.0	1,255,479	327.1

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,968.8	0	7,556,254	7,878,263	7,556,254	0	<b>7,556,254</b>	8,667,550	30.00%	2,600,265	2,660,843	<b>2,600,265</b>

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Fred Marten, Superintendent  
USD 322 Onaga-Havensville-Wheaton  
P O Box 60  
Onaga KS 66521

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

Dear Dr. Marten,

The legal general fund budget for USD 322, for 2012-13, is **\$2,485,489**, and the legal supplemental general fund budget is **\$846,810**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

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

**USD 322 Onaga-Havensville-Wheaton**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
310.0	316.5	320.5	320.5	0.0	0.0	320.5	0.0	152.9	100.0	8.3	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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	19	0.9	0.0	0.0	162.5	47.0	0.0	0.0	0.0	0.0	0.0	264,174	68.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
647.6	0	2,485,489	2,490,478	2,485,489	0	<b>2,485,489</b>	2,844,364	30.00%	853,309	846,810	<b>846,810</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Darrel Stufflebeam, Superintendent  
USD 323 Rock Creek  
Box 70  
Westmoreland KS 66549-0070

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

Dear Dr. Stufflebeam,

The legal general fund budget for USD 323, for 2012-13, is **\$6,048,304**, and the legal supplemental general fund budget is **\$1,539,750**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 323 Rock Creek**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
849.6	861.2	857.6	861.2	0.0	0.0	861.2	0.0	252.8	110.3	9.2	0.0	0.0	156.0	71.1

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	25	1.2	0.0	0.0	539.5	116.7	0.0	0.0	0.0	0.0	0.0	1,011,935	263.7

<b>Col 19</b>	<b>Col 20</b>	<b>Col 21</b>	<b>Col 21(a)</b>	<b>Col 21(b)</b>	<b>Col 21(c)</b>	<b>Col 21(d)</b>	<b>Col 22</b>	<b>Col 22(a)</b>	<b>Col 22(b)</b>	<b>Col 22(c)</b>	<b>Col 22(d)</b>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,575.9	0	6,048,304	6,105,490	6,048,304	0	<b>6,048,304</b>	6,828,918	30.00%	2,048,675	1,539,750	<b>1,539,750</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Michael Gower, Superintendent  
USD 325 Phillipsburg  
240 S 7th  
Phillipsburg KS 67661-2798

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

Dear Mr. Gower,

The legal general fund budget for USD 325, for 2012-13, is **\$4,424,446**, and the legal supplemental general fund budget is **\$1,505,944**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 325 Phillipsburg**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
613.4	597.0	591.0	600.5	0.0	0.0	600.5	0.0	229.4	76.5	6.4	0.0	0.0	191.0	87.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	26	1.2	0.0	0.0	109.0	37.0	0.0	0.0	0.0	0.0	0.0	733,736	191.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,152.8	0	4,424,446	4,534,213	4,424,446	0	<b>4,424,446</b>	5,019,812	30.00%	1,505,944	1,532,232	<b>1,505,944</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Larry Lysell, Superintendent  
USD 326 Logan  
Box 98  
Logan KS 67646-0098

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

Dear Mr. Lysell,

The legal general fund budget for USD 326, for 2012-13, is **\$1,734,776**, and the legal supplemental general fund budget is **\$570,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 326 Logan****2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
175.0	180.0	182.0	182.0	0.0	0.5	182.5	0.0	145.2	92.6	7.7	0.0	0.0	74.0	33.7
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
2.8	6	0.3	0.0	0.0	54.0	21.2	0.0	0.0	0.0	0.0	0.0	225,054	58.6	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
452.0	0	1,734,776	1,792,346	1,734,776	0	1,734,776	1,968,996	30.00%	590,699	570,000	570,000			

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 14, 2013

**FINAL**

Eric Reid, Superintendent  
USD 327 Ellsworth  
P.O. Box 306  
Ellsworth KS 67439-0306

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

Dear Mr. Reid,

The legal general fund budget for USD 327, for 2012-13, is **\$4,260,564**, and the legal supplemental general fund budget is **\$1,451,274**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 327 Ellsworth**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
614.5	575.6	575.6	588.6	0.0	0.0	588.6	0.0	227.3	109.9	9.2	0.0	0.0	178.0	81.2

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	24	1.1	0.0	0.0	202.0	62.4	0.0	0.0	0.0	0.0	0.0	538,457	140.3

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
1,110.1	0	4,260,564	4,341,162	4,260,564	0	<b>4,260,564</b>	4,837,580	30.00%	1,451,274	1,475,000	<b>1,451,274</b>

**Column Notes**

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

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June 14, 2013

**FINAL**

Phil Mahan, Superintendent  
USD 329 Mill Creek Valley  
PO Box 157  
Alma KS 66401-0157

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

Dear Dr. Mahan,

The legal general fund budget for USD 329, for 2012-13, is **\$3,649,276**, and the legal supplemental general fund budget is **\$1,227,137**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 329 Mill Creek Valley**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
457.1	451.6	456.0	456.0	0.0	0.0	456.0	0.0	196.6	189.3	15.8	0.0	0.0	113.0	51.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	28	1.3	0.0	0.0	286.0	80.4	0.0	0.0	0.0	0.0	0.0	522,692	136.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
937.8	50,000	3,649,276	3,731,036	3,649,276	0	<b>3,649,276</b>	4,090,455	30.00%	1,227,137	1,247,030	<b>1,227,137</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Braden Anshutz, Superintendent  
USD 330 Mission Valley  
P.O. Box 158  
Eskridge KS 66423-0158

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

Dear Mr. Anshutz,

The legal general fund budget for USD 330, for 2012-13, is **\$4,022,224**, and the legal supplemental general fund budget is **\$1,138,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 330 Mission Valley**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
484.7	475.1	478.1	479.3	0.0	0.0	479.3	0.0	202.9	227.7	19.0	1.0	0.1	120.0	54.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	39	1.8	0.0	0.0	395.0	101.6	0.0	0.0	0.0	0.0	1.0	719,980	187.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,048.0	0	4,022,224	4,032,970	4,022,224	0	<b>4,022,224</b>	4,529,700	30.00%	1,358,910	1,138,000	<b>1,138,000</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6433d LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 14, 2013

**FINAL**

Robert Diepenbrock, Superintendent  
USD 331 Kingman - Norwich  
Box 416  
Kingman KS 67068-0416

**Audited Enrollment  
Republished Budget**

Dear Dr. Diepenbrock,

The legal general fund budget for USD 331, for 2012-13, is **\$7,046,184**, and the legal supplemental general fund budget is **\$2,373,899**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 331 Kingman - Norwich**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,005.7	962.2	958.8	975.6	0.0	0.0	975.6	0.0	248.4	282.5	23.5	0.0	0.0	356.0	162.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
3.7	72	3.3	0.0	0.0	268.6	83.0	0.0	0.0	0.0	0.0	0.0	1,289,858	336.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,835.9	0	7,046,184	7,048,487	7,046,184	0	<b>7,046,184</b>	7,938,471	30.00%	2,381,541	2,373,899	<b>2,373,899</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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## School Finance

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June 14, 2013

**FINAL**

Glen Davis, Superintendent  
USD 332 Cunningham  
PO Box 67  
Cunningham KS 67035-0067

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

Dear Dr. Davis,

The legal general fund budget for USD 332, for 2012-13, is **\$1,674,216**, and the legal supplemental general fund budget is **\$565,442**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 332 Cunningham**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
166.0	166.5	170.5	170.5	0.0	0.0	170.5	0.0	141.1	0.0	0.0	0.0	0.0	55.0	25.1

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	9	0.4	0.0	0.0	76.0	27.6	0.0	0.0	0.0	0.0	0.0	268,090	69.9

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
434.6	6,221	1,674,216	1,795,497	1,674,216	0	<b>1,674,216</b>	1,884,805	30.00%	565,442	607,017	<b>565,442</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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## School Finance

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June 14, 2013

**FINAL**

Beverly Mortimer, Superintendent  
USD 333 Concordia  
217 W 7th  
Concordia KS 66901-2803

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

Dear Ms. Mortimer,

The legal general fund budget for USD 333, for 2012-13, is **\$7,132,235**, and the legal supplemental general fund budget is **\$2,470,569**. 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 \$1,072 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 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 333 Concordia**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,053.7	1,040.6	1,019.9	1,040.6	0.0	8.5	1,049.1	0.0	241.0	266.3	22.2	4.4	0.3	434.0	197.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
19.4	42	2.0	0.0	0.0	210.0	60.8	0.0	0.0	0.0	0.0	1.0	1,016,869	264.9

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
1,858.6	0	7,133,307	7,461,456	7,133,307	-1,072	<b>7,132,235</b>	8,235,229	30.00%	2,470,569	2,537,197	<b>2,470,569</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Roger Perkins, Superintendent  
USD 334 Southern Cloud  
P.O. Box 334  
Miltonvale KS 67466-0334

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

Dear Mr. Perkins,

The legal general fund budget for USD 334, for 2012-13, is **\$2,164,248**, and the legal supplemental general fund budget is **\$680,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 334 Southern Cloud**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
250.0	246.5	211.0	246.5	0.0	0.0	246.5	0.0	154.3	29.1	2.4	0.0	0.0	105.0	47.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
5.6	14	0.7	12.9	3.2	26.0	11.3	0.0	0.0	0.0	0.0	0.0	353,251	92.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
563.9	0	2,164,248	2,279,121	2,164,248	0	<b>2,164,248</b>	2,445,184	30.00%	733,555	680,000	<b>680,000</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Adrienne Walsh, Superintendent  
USD 335 North Jackson  
12692 266th Road  
Holton KS 66436-1794

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

Dear Ms. Walsh,

The legal general fund budget for USD 335, for 2012-13, is **\$2,898,841**, and the legal supplemental general fund budget is **\$865,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 335 North Jackson**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
391.0	375.5	369.0	378.5	0.0	0.0	378.5	0.0	173.2	113.2	9.4	0.0	0.0	100.0	45.6
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	23	1.1	0.0	0.0	283.0	69.3	0.0	0.0	0.0	0.0	0.0	299,971	78.2	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
755.3	0	2,898,841	2,975,218	2,898,841	0	2,898,841	3,302,273	30.00%	990,682	865,000	865,000			

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Nancy Meyer, Superintendent  
USD 336 Holton  
P.O. Box 352  
Holton KS 66436-1947

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

Dear Mrs. Meyer,

The legal general fund budget for USD 336, for 2012-13, is **\$7,258,972**, and the legal supplemental general fund budget is **\$2,485,976**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$4,059 as noted in column 21(c) on the reverse side.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 336 Holton**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,073.0	1,112.6	1,102.1	1,112.6	0.0	0.0	1,112.6	0.0	231.5	380.6	31.7	5.4	0.4	400.0	182.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
2.8	35	1.6	0.0	0.0	382.0	82.7	0.0	0.0	0.0	0.0	1.0	942,944	245.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,892.4	0	7,263,031	7,390,069	7,263,031	-4,059	<b>7,258,972</b>	8,286,586	30.00%	2,485,976	2,503,309	<b>2,485,976</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

John Rundle, Superintendent  
USD 337 Royal Valley  
Box 219  
Mayetta KS 66509-0219

**Audited Enrollment  
Republished Budget**

Dear Mr. Rundle,

The legal general fund budget for USD 337, for 2012-13, is **\$6,587,927**, and the legal supplemental general fund budget is **\$2,220,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 337 Royal Valley**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
912.1	904.5	911.1	911.1	0.0	0.0	911.1	0.0	252.0	174.4	14.5	0.0	0.0	342.0	156.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
6.0	62	2.9	0.0	0.0	691.0	131.7	0.0	0.0	0.0	0.0	1.0	926,047	241.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,716.5	0	6,587,927	6,643,194	6,587,927	0	<b>6,587,927</b>	7,479,016	30.00%	2,243,705	2,220,000	<b>2,220,000</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Loren Feldkamp, Superintendent  
USD 338 Valley Falls  
700 Oak Street  
Valley Falls KS 66088-1263

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

Dear Mr. Feldkamp,

The legal general fund budget for USD 338, for 2012-13, is **\$3,070,400**, 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.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 338 Valley Falls****2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
392.5	393.5	373.0	393.5	0.0	4.0	397.5	0.0	179.3	89.4	7.5	0.0	0.0	128.0	58.4
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	13	0.6	0.0	0.0	137.0	34.4	0.0	0.0	0.0	0.0	0.0	469,358	122.3	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
800.0	0	3,070,400	3,205,114	3,070,400	0	3,070,400	3,473,602	30.00%	1,042,081	1,010,000	1,010,000			

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Denise Jennings, Superintendent  
USD 339 Jefferson County North  
310 5th Street  
Winchester KS 66097-4902

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

Dear Mrs. Jennings,

The legal general fund budget for USD 339, for 2012-13, is **\$3,671,431**, and the legal supplemental general fund budget is **\$1,240,894**. 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 339 Jefferson County North**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
474.0	459.0	437.5	459.0	0.0	5.0	464.0	0.0	198.8	112.0	9.3	0.0	0.0	123.0	56.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	32	1.5	0.0	0.0	232.0	51.7	0.0	0.0	0.0	0.0	0.0	672,366	175.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
956.6	0	3,671,431	3,821,880	3,671,431	0	<b>3,671,431</b>	4,136,312	30.00%	1,240,894	1,290,136	<b>1,240,894</b>

**Column Notes**

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21(d) 2012-13 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)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))





## School Finance

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June 14, 2013

**FINAL**

Pat Happer, Superintendent  
USD 340 Jefferson West  
PO Box 267  
Meriden KS 66512-0267

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

Dear Mr. Happer,

The legal general fund budget for USD 340, for 2012-13, is **\$6,040,628**, and the legal supplemental general fund budget is **\$2,045,887**. 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 340 Jefferson West**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
862.0	850.1	858.6	858.6	0.0	0.0	858.6	0.0	252.8	265.0	22.1	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)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	84	3.9	0.0	0.0	517.5	85.9	0.0	0.0	0.0	0.0	0.0	1,014,608	264.4

<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	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,573.9	0	6,040,628	6,117,388	6,040,628	0	<b>6,040,628</b>	6,819,622	30.00%	2,045,887	2,067,107	<b>2,045,887</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Jon Pfau, Superintendent  
USD 341 Oskaloosa Public Schools  
404 Park Street  
Oskaloosa KS 66066-5022

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

Dear Mr. Pfau,

The legal general fund budget for USD 341, for 2012-13, is **\$4,415,235**, and the legal supplemental general fund budget is **\$1,420,000**. 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 341 Oskaloosa Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
500.1	493.5	492.5	495.4	0.0	12.5	507.9	0.0	210.0	74.5	6.2	0.0	0.0	242.0	110.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
21.3	35	1.6	0.0	0.0	286.0	58.7	0.0	0.0	0.0	0.0	0.0	899,374	234.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,150.4	0	4,415,235	4,519,629	4,415,235	0	<b>4,415,235</b>	4,960,445	30.00%	1,488,134	1,420,000	<b>1,420,000</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Steven Splichal, Superintendent  
USD 342 McLouth  
Box 40  
McLouth KS 66054-0040

**Audited Enrollment  
Budget Reduction**

Dear Mr. Splichal,

The legal general fund budget for USD 342, for 2012-13, is **\$3,845,732**, and the legal supplemental general fund budget is **\$1,286,800**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,247 as noted in column 21(c) on the reverse side.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 342 McLouth**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
477.6	488.7	485.5	488.7	0.0	4.0	492.7	0.0	206.3	97.8	8.2	0.0	0.0	168.0	76.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	36	1.7	0.0	0.0	258.1	53.2	0.0	0.0	0.0	0.0	0.0	628,985	163.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
1,002.6	0	3,847,979	4,020,689	3,847,979	-2,247	<b>3,845,732</b>	4,370,985	30.00%	1,311,296	1,286,800	<b>1,286,800</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Denis Yoder, Superintendent  
USD 343 Perry Public Schools  
Box 729  
Perry KS 66073-0729

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

Dear Dr. Yoder,

The legal general fund budget for USD 343, for 2012-13, is **\$6,362,636**, and the legal supplemental general fund budget is **\$2,154,828**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 343 Perry Public Schools**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
927.6	855.6	843.8	875.7	0.0	2.5	878.2	0.0	252.7	217.3	18.1	0.4	0.0	255.0	116.3
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	58	2.7	0.0	0.0	566.5	110.5	0.0	0.0	0.0	0.0	0.0	1,071,869	279.3	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
1,657.8	0	6,362,636	6,523,203	6,362,636	0	6,362,636	7,182,760	30.00%	2,154,828	2,184,162	2,154,828			

**Column Notes**

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





## School Finance

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June 14, 2013

**FINAL**

Travis Laver, Superintendent  
USD 344 Pleasanton  
Box 480  
Pleasanton KS 66075

**Audited Enrollment  
Republished Budget**

Dear Mr. Laver,

The legal general fund budget for USD 344, for 2012-13, is **\$2,597,558**, and the legal supplemental general fund budget is **\$730,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 344 Pleasanton**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
317.7	318.0	328.0	328.0	0.0	6.0	334.0	0.0	157.9	109.9	9.2	0.0	0.0	186.0	84.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
19.5	25	1.2	0.0	0.0	75.0	20.5	0.0	0.0	0.0	0.0	0.0	190,830	49.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
676.8	0	2,597,558	2,677,005	2,597,558	0	<b>2,597,558</b>	2,995,333	30.00%	898,600	730,000	<b>730,000</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Mike Mathes, Superintendent  
USD 345 Seaman  
901 NW Lyman Rd  
Topeka KS 66608-1900

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

Dear Mr. Mathes,

The legal general fund budget for USD 345, for 2012-13, is **\$21,445,209**, and the legal supplemental general fund budget is **\$7,221,030**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

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

**USD 345 Seaman**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,575.6	3,675.2	3,709.3	3,709.3	0.0	19.5	3,728.8	15.5	130.7	568.1	47.3	27.5	1.8	1,024.0	466.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	215	10.0	0.0	0.0	1,700.0	254.7	0.0	0.0	0.0	16.3	2.0	3,565,797	929.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
5,587.6	0	21,445,209	21,489,730	21,445,209	0	<b>21,445,209</b>	24,208,062	30.00%	7,262,419	7,221,030	<b>7,221,030</b>

**Column Notes**

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



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June 14, 2013

**FINAL**

Royce Powelson, Superintendent  
USD 346 Jayhawk  
PO Box 278  
Mound City KS 66056-0278

**Audited Enrollment  
Republished Budget**

Dear Mr. Powelson,

The legal general fund budget for USD 346, for 2012-13, is **\$4,162,595**, and the legal supplemental general fund budget is **\$1,432,787**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment  
Republished Budget**

**USD 346 Jayhawk**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
489.6	488.0	517.3	517.3	0.0	7.5	524.8	0.0	214.0	175.5	14.6	1.4	0.1	254.0	115.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
23.8	29	1.3	0.0	0.0	315.0	81.5	0.0	0.0	0.0	0.0	0.0	401,184	104.5

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
1,080.4	16,020	4,162,595	4,179,099	4,162,595	0	<b>4,162,595</b>	4,813,194	30.00%	1,443,958	1,432,787	<b>1,432,787</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Bob Davies, Superintendent  
USD 347 Kinsley-Offerle  
120 W 8th St  
Kinsley KS 67547-1168

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

Dear Mr. Davies,

The legal general fund budget for USD 347, for 2012-13, is **\$2,962,552**, and the legal supplemental general fund budget is **\$1,008,013**. 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.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

**USD 347 Kinsley-Offerle**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<b>Col 1</b>	<b>Col 2</b>	<b>Col 3</b>	<b>Col 4</b>	<b>Col 4(a)</b>	<b>Col 4(b)</b>	<b>Col 4(c)</b>	<b>Col 5</b>	<b>Col 6</b>	<b>Col 7</b>	<b>Col 7(a)</b>	<b>Col 8</b>	<b>Col 8(a)</b>	<b>Col 9</b>	<b>Col 9(a)</b>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
356.5	354.5	339.5	354.5	0.0	3.0	357.5	0.0	166.1	42.7	3.6	288.2	19.0	143.0	65.2

<b>Col 9(b)</b>	<b>Col 10</b>	<b>Col 10(a)</b>	<b>Col 11</b>	<b>Col 11(a)</b>	<b>Col 12</b>	<b>Col 12(a)</b>	<b>Col 13</b>	<b>Col 14</b>	<b>Col 15</b>	<b>Col 16</b>	<b>Col 17</b>	<b>Col 18</b>	<b>Col 18(a)</b>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
5.0	22	1.0	0.0	0.0	165.5	50.7	0.0	0.0	0.0	0.0	0.0	398,355	103.8

<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	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
771.9	0	2,962,552	3,197,054	2,962,552	0	<b>2,962,552</b>	3,360,042	30.00%	1,008,013	1,036,000	<b>1,008,013</b>

**Column Notes**

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

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June 14, 2013

**FINAL**

Paul Dorathy, Superintendent  
USD 348 Baldwin City  
PO Box 67  
Baldwin City KS 66006-0067

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

Dear Mr. Dorathy,

The legal general fund budget for USD 348, for 2012-13, is **\$8,438,418**, and the legal supplemental general fund budget is **\$2,798,967**. 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 \$732 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 14, 2013 **FINAL**

**Audited Enrollment  
Budget Reduction**

**USD 348 Baldwin City**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>   Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,329.4	1,321.2	1,311.2	1,321.2	0.0	18.5	1,339.7	1.0	175.4	250.2	20.9	4.9	0.3	361.0	164.6

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	57	2.7	23.8	6.0	478.0	94.7	0.0	0.0	0.0	1.1	1.0	1,326,553	345.6

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB
2,152.0	179,774	8,439,150	8,671,733	8,439,150	-732	<b>8,438,418</b>	9,329,891	30.00%	2,798,967	2,871,766	<b>2,798,967</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Mary Jo Taylor, Superintendent  
USD 349 Stafford  
P O Box 400  
Stafford KS 67578-0400

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

Dear Dr. Taylor,

The legal general fund budget for USD 349, for 2012-13, is **\$2,324,677**, and the legal supplemental general fund budget is **\$760,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The final 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 349 Stafford**  
**2012-13 Legal Maximum General Fund Budget**  
*(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
269.6	267.1	259.4	267.1	0.0	0.0	267.1	0.0	152.6	92.0	7.7	4.1	0.3	148.0	67.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
15.5	13	0.6	0.0	0.0	43.0	16.5	0.0	0.0	0.0	0.0	0.0	298,897	77.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
605.7	0	2,324,677	2,369,197	2,324,677	0	<b>2,324,677</b>	2,638,634	30.00%	791,590	760,000	<b>760,000</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Josh Meyer, Superintendent  
USD 350 St John-Hudson  
505 N. Broadway  
St. John KS 67576-1836

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

Dear Mr. Meyer,

The legal general fund budget for USD 350, for 2012-13, is **\$2,659,010**, and the legal supplemental general fund budget is **\$855,359**. 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

<p align="center"><b>Audited Enrollment</b> <b>Republished - Missing Documents</b></p>
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**USD 350 St John-Hudson**

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

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/13 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/12 2/20/13	Total Adjusted Enroll	Virtual FTE 9/20/12 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
304.5	301.5	324.5	324.5	0.0	0.0	324.5	0.0	154.4	72.7	6.1	159.2	10.5	134.0	61.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2013 Spec Ed State Aid	Spec Ed Weighted FTE
5.9	16	0.7	0.0	0.0	30.0	13.1	0.0	0.0	0.0	0.0	0.0	404,614	105.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2012-13 Legal General Fund	Budget Reduction	2012-13 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2012-13 Legal LOB
681.7	42,645	2,659,010	2,756,343	2,659,010	0	<b>2,659,010</b>	2,959,352	30.00%	887,806	855,359	<b>855,359</b>

**Column Notes**

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



## School Finance

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June 14, 2013

**FINAL**

Michael Harvey, Superintendent  
USD 351 Macksville  
PO Box 487  
Macksville KS 67557-0487

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

Dear Mr. Harvey,

The legal general fund budget for USD 351, for 2012-13, is **\$2,463,996**, and the legal supplemental general fund budget is **\$680,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: District Clerk  
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment**

**USD 351 Macksville**

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

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

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u>  Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
271.5	272.6	261.3	272.6	0.0	5.5	278.1	0.0	150.8	16.2	1.4	193.4	12.7	135.0	61.6
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
12.8	21	1.0	0.0	0.0	99.0	34.3	0.0	0.0	0.0	0.0	0.0	342,813	89.3	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
642.0	0	2,463,996	2,556,876	2,463,996	0	2,463,996	2,792,932	30.00%	837,880	680,000	680,000			

**Column Notes**

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