

Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax

www.ksde.org

Steve Woolf, Superintendent USD 101 Erie-Galesburg PO Box 137 Erie KS 66733-0137

Audited Enrollment

Dear Mr. Woolf,

The legal general fund budget for USD 101, for 2013-14, is **\$4,422,979**, and the legal supplemental general fund budget is **\$1,512,146**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## USD 101 Erie-Galesburg

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12	Enroll 9/20/12 2/20/13	Enroll 9/20/13 ex 4yr	Declining	FTE Enroll 2/20/14	At Risk 4 Yr Old FTE	Total	Virtual FTE 9/20/13	Low & High	Voc.	Voc.	Bilingual	Bilingual		At-Risk
ex 4yr AR ex virtual	ex 4yr AR ex virtual	AR ex virtual	Enrollment Provision	ex 4yr AR ex virtual	9/20/13 2/20/14	Adjusted Enroll		Weighted FTE	Contact Hours	Weighted FTE	Contact Hours	Weighted FTE	At-Risk Students	5
499.5	520.0	509.0	520.0	0.0	6.0	526.0	0.0	214.3	105.8	8.8	12.6	0.8	259.0	118.1
												_		
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15</u> <u>Col</u>		ol 17 HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE	ng Liv	t of Virt ing Weig E F	hted		2014 Spec Ed tate Aid	Spec Ed Weighted FTE
25.7	34	1.6	16.2	4.1	266.0	72.7	0.0	0.0	0.				46,321	168.4
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21</u> <u>Col</u>		ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	d Authoriz Transfe		eral G	lopted	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximun LOB Authorize	Ador		2013-14 Legal LOB
1,140.5	5 45,740	) 4,422	,979 4,7	54,198 4	,422,979	0	4,422,979	5,04	0,486	30.00%	1,512,14	6 1,595	,830	1,512,146

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



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June 16, 2014 **FINAL** 

Mike Waters, Superintendent USD 102 Cimarron-Ensign PO Box 489 Cimarron KS 67835-0489

Audited Enrollment

Dear Mr. Waters,

The legal general fund budget for USD 102, for 2013-14, is **\$4,791,743**, and the legal supplemental general fund budget is **\$1,375,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 102 Cimarron-Ensign

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
664.4	643.4	633.4	647.1	0.0	9.0	656.1	10.6	238.3	115.3	9.6	661.7	43.6	242.0	110.4
<u>Col 9(b)</u> High At-Risk Weighted	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient	New	<u>Col 11(a)</u> New Facilities	Trans.	Col 12(a) Trans.	Ancillary	<u>Col 14</u> Declinin Woightir	ig Cos	t of Virt	Fl ual M	HSU &SA	<b>Col 18</b> 2014	Col 18(a) Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE	ng Livi FT				pec Ed ate Aid	Weighted FTE
3.2	26	1.2	43.0	10.8	101.0	38.5	0.0	0.0	0.	0 11	.1 (	0.0 4	82,516	125.7
<u>Col 19</u>	<u>) Col 2(</u>			:	<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Co</u>	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>		<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fur	,	Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
1,248.	5 0	4,791	,743 4,8	58,140 4	,791,743	0	4,791,743	5,51	5,755	30.00%	1,654,727	7 1,375	,000	1,375,000

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

Shelly Angelos, Superintendent USD 103 Cheylin Box 28 Bird City KS 67731-0028

Audited Enrollment

Dear Ms. Angelos,

The legal general fund budget for USD 103, for 2013-14, is **\$1,340,230**, and the legal supplemental general fund budget is **\$470,675**. 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.

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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

A AIG

Craig Neuenswander, Director School Finance

# USD 103 Cheylin

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
138.5	121.5	127.0	129.0	0.0	0.0	129.0	0.0	120.9	0.0	0.0	125.4	8.3	54.0	24.6
<u>Col 9(b)</u> High At-Risk Weighted	<u>Col 10</u> Non- Proficient	<u>Col 10(a)</u> Non- Proficient Weighted	New	<u>Col 11(a)</u> New Facilities Weighted	<u>Col 12</u> Trans. Students	<u>Col 12(a)</u> Trans. Weighted	<u>Col 13</u> Ancillary Weighting	<u>Col 14</u> Declinin Weightir	ig Cos	t of Virt	F ual M	HSU 1&SA	<b>Col 18</b> 2014 Spec Ed	<u>Col 18(a)</u> Spec Ed Weighted
FTE	Headcount		FTE	FTE	Over 2.5	FTE	FTE	FTE		5 5			tate Aid	FTE
2.6	2	0.1	1.5	0.4	54.0	25.1	0.0	0.0	0.	0 0.	0	0.0 1	46,725	38.2
<u>Col 19</u>		<u>0 Col</u>	<u>21 Col</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	<u>I 22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximun LOB Authorize	Ador		2013-14 Legal LOB
349.2	2 0	1,340	,230 1,3	74,388 1	,340,230	0	1,340,230	1,56	8,918	30.00%	470,675	5 471,	739	470,675

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



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Adam McDaniel, Superintendent USD 105 Rawlins County 205 North 4th Street Suite 1 Atwood KS 67730-1708

Audited Enrollment

Dear Mr. McDaniel,

The legal general fund budget for USD 105, for 2013-14, is **\$2,443,271**, and the legal supplemental general fund budget is **\$855,996**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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

A AIG

Craig Neuenswander, Director School Finance

# **USD 105 Rawlins County**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	
309.0	304.5	310.5	310.5	0.0	0.0	310.5	0.0	149.2	76.3	6.4	66.7	4.4	121.0	55.2
<u>Col 9(b)</u> High At-Risk Weighted	<u>Col 10</u> Non- Proficient	<u>Col 10(a)</u> Non- Proficient Weighted	New	<u>Col 11(a)</u> New Facilities Weighted	<u>Col 12</u> Trans. Students	<u>Col 12(a)</u> Trans. Weighted	<u>Col 13</u> Ancillary Weighting	<u>Col 14</u> Declinin Weightir	g Cost	of Virt	Fl ual M	HSU &SA	<b>Col 18</b> 2014 pec Ed	<u>Col 18(a)</u> Spec Ed Weighted
FTE	Headcount		FTE	FTE	Over 2.5	FTE	FTE	FTE	FT		•		ate Aid	FTE
3.4	18	0.8	0.0	0.0	92.5	39.2	0.0	0.0	0.	0 0.	0 (	0.0 2	59,046	67.5
<u>Col 1</u>	_				ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	1 22	<u>Col 22(a)</u>	<u>Col 22(b)</u>		<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base /	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
636.6	6 0	2,443	,271 2,4	73,207 2	,443,271	0	2,443,271	2,85	6,423	30.00%	856,927	855,	996	855,996

- Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
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Roger Stumpf, Superintendent USD 106 Western Plains 100 School St. Ransom KS 67572

Audited Enrollment

Dear Mr. Stumpf,

The legal general fund budget for USD 106, for 2013-14, is **\$1,449,996**, and the legal supplemental general fund budget is **\$510,203**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## **USD 106 Western Plains**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	Col 3 FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
146.5	148.0	129.0	148.0	0.0	0.0	148.0	0.0	131.3	9.0	0.8	57.0	3.8	71.0	32.4
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a</u> Non- Proficient	New	<u>Col 11(a)</u> New Facilities	Trans.	<u>Col 12(a)</u> Trans.	Ancillary	<u>Col 14</u> Declinin	g Cos	t of Virt	Fl ual M	HSU &SA	2014	Col 18(a) Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE	ng Livi FT				pec Ed ate Aid	Weighted FTE
6.5	14	0.7	0.0	0.0	59.0	26.0	0.0	0.0	0.	0 0.	0 0	0.0 1	08,436	28.3
<u>Col 19</u>	<u>) Col 20</u>	<u>) Col</u>	<u>21 Co</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u> )	<u>) Col 2:</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base J Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
377.8	0	1,449	,996 1,4	84,538 1	,449,996	0	1,449,996	1,70	0,676	30.00%	510,203	513,3	395	510,203

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



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Nadine Smith, Superintendent USD 107 Rock Hills 109 E Main Street Mankato KS 66956

Audited Enrollment

Dear Ms. Smith,

The legal general fund budget for USD 107, for 2013-14, is **\$2,574,147**, and the legal supplemental general fund budget is **\$700,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# **USD 107 Rock Hills**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
286.0	295.5	277.0	295.5	0.0	2.0	297.5	0.0	146.0	107.5	9.0	0.0	0.0	123.0	56.1
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin		<b>15 <u>Col</u></b> st of Virt	F	HSU	<b>Col 18</b> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE		Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	ig Liv	ing Weig	hted I	TE S	pec Ed tate Aid	Weighted FTE
5.4	14	0.7	0.0	0.0	148.0	56.4	0.0	0.0		.0 0.	0	0.0 3	82,342	99.6
<u>Col 19</u>	<u>) Col 2(</u>	<u>) Col</u>	<u>21 Col</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorize	Adop		2013-14 Legal LOB
670.7	0	2,574	,147 2,6	578,540 2	,574,147	0	2,574,147	2,914	4,028	30.00%	874,208	700,	000	700,000

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



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www.ksde.org

Michael Stegman, Superintendent USD 108 Washington Co. Schools P.O. Box 275 Washington KS 66968-0275

Audited Enrollment

Dear Mr. Stegman,

The legal general fund budget for USD 108, for 2013-14, is **\$2,835,131**, and the legal supplemental general fund budget is **\$1,023,349**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 108 Washington Co. Schools

2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old	<b>T</b> 1.1	Virtual FTE	Low &			D'I'			
2/20/12 ex 4yr AR	2/20/13 ex 4yr AR	ex 4yr AR	Declining Enrollment	2/20/14 ex 4yr AR	FTE 9/20/13	Total Adjusted	9/20/13 (info	High Weighted	Voc. Contact	Voc. Weighted	Bilingual Contact	Bilingual Weighted	At-Risk	At-Risk Weighted
ex virtual	ex virtual	ex virtual	Provision	ex virtual	2/20/14	Enroll	only)	FTE	Hours	FTE	Hours	FTE	Students	S FTE
393.0	359.5	346.0	366.2	0.0	0.0	366.2	0.0	169.1	128.0	10.7	0.0	0.0	110.0	50.2
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>b<u>l 17</u> (</b> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted	Non- Proficient	Proficient Weighted		Facilities Weighted	Trans. Students	Trans. Weighted	Ancillary Weighting	Declinin Weightir	5			&SA FTE S	2014 pec Ed	Spec Ed Weighted
FTE	Headcount	FTE	FTE	FTE	Over 2.5	FTE	FTE	FTE	FT	<u>E F</u> 1	Е (К/	AMS) St	tate Aid	FTE
0.0	34	1.6	0.0	0.0	147.5	48.0	0.0	0.0	0.	0 0.	0 (	0.0 3	56,687	92.9
<u>Col 1</u>	<u>9 Col 20</u>	<u>Col</u>	<u>21</u> <u>Co</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	122	<u>Col 22(a)</u>	<u>Col 22(b</u>	) <u>Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total		Comp		lopted	Legal		2013-14			LOB	Maximum			2013-14
Weight FTE				eneral Fund	General Fund	Budget Reduction	Adjusted Leg General Fun		Base / Fund	Authorized Percent	LOB Authorized	Adop d LO		Legal LOB
738.7		2,835			,835,131	0	2,835,131		1,162	30.00%	1,023,349			1,023,349

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



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June 16, 2014 **FINAL** 

Michael Couch, Superintendent USD 109 Republic County P.O. Box 469 Belleville KS 66935-0469

Audited Enrollment

Dear Mr. Couch,

The legal general fund budget for USD 109, for 2013-14, is **\$3,600,812**, and the legal supplemental general fund budget is **\$1,260,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# **USD 109 Republic County**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13	Declining	FTE Enroll	At Risk 4 Yr Old	Tabal	Virtual FTE	Low &			Dillingual	Dilianual		
2/20/12 ex 4yr AR ex virtual	2/20/13 ex 4yr AR ex virtual	ex 4yr AR ex virtual	Declining Enrollment Provision	2/20/14 ex 4yr AR ex virtual	FTE 9/20/13 2/20/14	Total Adjusted Enroll	9/20/13 (info only)	High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
464.5	463.5	460.0	463.5	0.0	0.0	463.5	0.0	198.7	90.9	7.6	0.0	0.0	177.0	80.7
	6-140	0-140(-)		0-144(-)	0-140	6-142(-)	6-142	0-144				- 1 4 7	<b>6-140</b>	6-140(-)
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	<u>) Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u> Co</u>	<u>15</u> <u>Col</u>		ol 17 HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk	Non-	Proficient		Facilities	Trans.	Trans.	Ancillary	Declinin	5	st of Virt		1&SA	2014	Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE		ing Weig TE F			Spec Ed tate Aid	Weighted FTE
4.0	34	1.6	0.0	0.0	189.5	63.3	0.0	0.0	0	.0 0.	0	0.0	55,795	118.8
<u>Col 19</u>	<u>Col 20</u>	<u>)</u> <u>Col</u>	<u>21</u> <u>Co</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(t</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total		Comp	uted Ac	lopted	Legal		2013-14			LOB	Maximur	n		2013-14
Weighte FTE	ed Authoriz Transfe			eneral Fund	General Fund	Budget Reduction	Adjusted Leg General Fun		Base Fund	Authorized Percent	LOB Authorize		oted	Legal LOB
938.2		3,600			600,812	0	3,600,812		7,660	30.00%	1,274,29			1,260,000

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

Jeff Yoxall, Superintendent USD 110 Thunder Ridge Schools PO Box 188 Kensington KS 66951-0188

Audited Enrollment

Dear Mr. Yoxall,

The legal general fund budget for USD 110, for 2013-14, is **\$2,193,417**, and the legal supplemental general fund budget is **\$757,017**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 110 Thunder Ridge Schools

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AR	2/20/13 ex 4yr AR	ex 4yr AR	Declining Enrollment	2/20/14 ex 4yr AR	FTE 9/20/13	Total Adjusted	•	High Weighted	Voc. Contact	5	Bilingual Contact	Weighted		At-Risk Weighted
ex virtual	ex virtual	ex virtual	Provision	ex virtual	2/20/14	Enroll	only)	FTE	Hours	FTE	Hours	FTE	Students	S FTE
237.0	235.0	226.0	235.0	0.0	1.5	236.5	0.0	154.3	58.8	4.9	0.0	0.0	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>	Co	15 <u>Co</u> l	16 C	Col 17	<u>Col 18</u>	<u>Col 18(a)</u>
High	<u></u>	Non-	<u></u>	New	<u></u>	<u></u>	<u></u>	<u></u>	<u> </u>			FHSU		<u></u>
At-Risk	Non-	Proficient	New	Facilities	Trans.	Trans.	Ancillary	Declinin	ig Cos	st of Virl	ual N	M&SA	2014	Spec Ed
Weighted	Proficient	Weighted		Weighted	Students	Weighted	Weighting	Weightir		ing Weig			Spec Ed	Weighted
FTE	Headcount	FTE	FTE	FTE	Over 2.5	FTE	FTE	FTE	F	TE F	TE (ŀ	KAMS) S	tate Aid	FTE
3.1	27	1.3	0.0	0.0	148.0	50.9	0.0	0.0	0	.0 0	0	0.0 2	97,838	77.6
<u>Col 19</u>	<u>Col 20</u>	<u>)</u> <u>Col</u>	<u>21 Col</u>		ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Co</u>	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(ł</u>	<u>b) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total		Comp	uted Ac	lopted	Legal		2013-14			LOB	Maximur	m		2013-14
Weighte					General	Budget	Adjusted Leg		Base	Authorized	LOB		oted	Legal
FTE	Transfe	rs Fur	nd l	Fund	Fund	Reduction	General Fun	d Gen	Fund	Percent	Authorize	ed LC	)B	LOB
571.5	0	2,193	,417 2,3	10,476 2	,193,417	0	2,193,417	2,52	3,390	30.00%	757,017	7 790	397	757,017

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



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Rex Bollinger, Superintendent USD 111 Doniphan West Schools P.O. Box 308 Highland KS 66035-0308

Audited Enrollment

Dear Mr. Bollinger,

The legal general fund budget for USD 111, for 2013-14, is **\$2,697,346**, and the legal supplemental general fund budget is **\$979,933**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 111 Doniphan West Schools

# 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AR	2/20/13 ex 4yr AR	ex 4yr AR	Declining Enrollment	2/20/14 ex 4yr AR	FTE 9/20/13	Total Adjusted	9/20/13 (info	High Weighted	Voc. Contact	Voc. Weighted	Bilingual Contact	Bilingual Weighted	At-Risk	At-Risk Weighted
ex virtual	ex 491 AR	ex virtual	Provision	ex virtual	9/20/13 2/20/14	Enroll	only)	FTE	Hours	FTE	Hours	FTE	Students	-
340.0	307.5	318.0	321.8	0.0	4.5	326.3	0.0	155.1	66.7	5.6	0.0	0.0	125.0	57.0
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>b<u>i 17</u> (</b> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted	Non- Proficient	Proficient Weighted		Facilities Weighted	Trans. Students	Trans. Weighted	Ancillary Weighting	Declinin Weightir	5			&SA FTE S	2014 pec Ed	Spec Ed Weighted
FTE	Headcount		FTE	FTE	Over 2.5	FTE	FTE	FTE	FT				tate Aid	FTE
2.9	24	1.1	0.0	0.0	248.0	63.6	0.0	0.0	0.	0 0.	0	0.0 3	50,108	91.2
<u>Col 19</u>	<u> Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total		Comp		lopted	Legal	Dudeet	2013-14		Deee	LOB	Maximum			2013-14
Weighte FTE	ed Authoriz Transfe			eneral Fund	General Fund	Budget Reduction	Adjusted Leg General Fun		Base / Fund	Authorized Percent	LOB Authorize	Adop d LO		Legal LOB
702.8	0	2,697	,346 3,0	17,819 2	,697,346	0	2,697,346	3,26	6,444	30.00%	979,933	1,000	,000	979,933

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



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Jim Runge, Superintendent USD 112 Central Plains P.O. Box 168 Holyrood KS 67450-0168

Audited Enrollment Budget Reduction

Dear Mr. Runge,

The legal general fund budget for USD 112, for 2013-14, is **\$5,429,553**, and the legal supplemental general fund budget is **\$1,393,793**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$6,016 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

## **USD 112 Central Plains**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	<b><u>5  1</u></b> TE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Er 9/2 2/2 ex 4	nroll 0/11 0/12 yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Student:	5
47	9.0	454.5	450.9	461.5	0.0	6.5	468.0	58.8	199.9	178.6	14.9	0.0	0.0	163.0	74.3
	<b>9(b)</b> ligh	<u>Col 10</u>	<u>Col 10(a</u> Non-	<u>) Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>bl 17</b> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At- Wei	-Risk ghted -TE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE		ng Weig	hted I		2014 Spec Ed State Aid	Spec Ed Weighted FTE
(	0.0	28	1.3	0.0	0.0	226.0	73.2	0.0	0.0	0.	0 61	.7	0.0	137,692	114.0
	Cal 10	6-1-20		21 62		Sel 21(b)	Col 21(c)		Cal	22	Cal 22(a)	C-1 22/h			
	<u>Col 19</u> Total	<u>Col 20</u>	<u>0</u> <u>Col</u> Comp		<b>l 21(a)</b> (	<b>Col 21(b)</b> 2013-14 Legal	<u>Col 21(c)</u>	<u>Col 21(d)</u> 2013-14	<u>Col</u>		<u>Col 22(a)</u> LOB	<u>Col 22(b</u> Maximun	-	<u>(2(C)</u>	<u>Col 22(d)</u> 2013-14
,	Weighte FTE	d Authoriz Transfe			eneral Fund	General Fund	Budget Reduction	Adjusted Leg General Fund			Authorized Percent	LOB Authorize		pted DB	Legal LOB
	1,007.3	3 0	5,435	5,569 5,6	529,868	5,435,569	-6,016	5,429,553	4,645	5,975	30.00%	1,393,79	3 1,410	),948	1,393,793

Audited Enrollment Budget Reduction

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



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June 16, 2014 **FINAL** 

William Orth, Superintendent USD 113 Prairie Hills 1619 S. Old Hwy 75 Sabetha KS 66534-2898

Audited Enrollment

Dear Mr. Orth,

The legal general fund budget for USD 113, for 2013-14, is **\$8,516,645**, and the legal supplemental general fund budget is **\$2,486,671**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# **USD 113 Prairie Hills**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
1,178.9	1,105.8	1,071.7	1,118.8	0.0	6.5	1,125.3	0.0	229.3	288.7	24.1	3.6	0.2	267.0	121.8
<u>Col 9(b)</u> High At-Risk Weighted	<u>Col 10</u> Non- Proficient	<u>Col 10(a)</u> Non- Proficient Weighted	New	<u>Col 11(a)</u> New Facilities Weighted	<u>Col 12</u> Trans. Students	<u>Col 12(a)</u> Trans. Weighted	<u>Col 13</u> Ancillary Weighting	<u>Col 14</u> Declinin Weightin	g Cos	t of Virt	F ual M	HSU &SA	<b>Col 18</b> 2014 Spec Ed	<u>Col 18(a)</u> Spec Ed Weighted
FTE	Headcount	5	FTE	FTE	Over 2.5	FTE	FTE	FTE	F1	5 5			tate Aid	FTE
0.0	54	2.5	0.0	0.0	429.4	118.3	0.0	0.0	0.	0 0.	0	0.0 8	78,220	228.8
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	Transfe	rs Fur	eral Go nd I	Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun	d Gen	Fund	LOB Authorized Percent	Maximum LOB Authorize	Adop d LO	В	2013-14 Legal LOB
1,850.3	3 0	8,516	,645 8,5	56,177 8	,516,645	0	8,516,645	8,288	8,903	30.00%	2,486,67	1 2,509	,944	2,486,671

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



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June 16, 2014 **FINAL** 

Mike Newman, Superintendent USD 114 Riverside PO Box 49 Elwood KS 66024

Audited Enrollment

Dear Mr. Newman,

The legal general fund budget for USD 114, for 2013-14, is **\$5,620,596**, and the legal supplemental general fund budget is **\$1,232,750**. 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 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 authorized transfers are noted on the reverse side.

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# **USD 114 Riverside**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	
647.5	646.9	640.5	646.9	0.0	7.0	653.9	0.0	238.0	150.7	12.6	0.0	0.0	307.0	140.0
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin			FH	ISU	<b>Col 18</b> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE	ng Livi FT				pec Ed ate Aid	Weighted FTE
25.6	73	3.4	0.0	0.0	267.0	54.1	0.0	0.0	0.	0 0.	0 0	).0 6	64,664	173.2
Col 19	<u>) Col 2(</u>	<u>) Col</u>	<u>21 Col</u>		ol <b>21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	1 22	<u>Col 22(a)</u>	<u>Col 22(b)</u>	) <u>Col 2</u> 2	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base / Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
1,300.	8 0	5,620	,596 5,7	35,736 5	,620,596	0	5,620,596	5,66	3,315	30.00%	1,698,995	5 1,232	,750	1,232,750

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



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Darrel Kohlman, Superintendent USD 115 Nemaha Central 318 Main Street Seneca KS 66538

Audited Enrollment

Dear Mr. Kohlman,

The legal general fund budget for USD 115, for 2013-14, is **\$4,967,923**, and the legal supplemental general fund budget is **\$1,112,250**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# **USD 115 Nemaha Central**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	Col 3 FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
564.8	578.3	548.0	578.3	0.0	9.0	587.3	0.0	227.0	320.5	26.7	0.0	0.0	92.0	42.0
<b>Col 9(b)</b> High At-Risk Weighted	<u>Col 10</u> Non- Proficient	<u>Col 10(a)</u> Non- Proficient Weighted	New	<u>Col 11(a)</u> New Facilities Weighted	<u>Col 12</u> Trans. Students	<u>Col 12(a)</u> Trans. Weighted	<u>Col 13</u> Ancillary Weighting	<u>Col 14</u> Declinin Weightir	ig Cos	t of Virt	F ual M	HSU &SA	<b>Col 18</b> 2014 pec Ed	<u>Col 18(a)</u> Spec Ed Weighted
FTE	Headcount		FTE	FTE	Over 2.5	FTE	FTE	FTE	FT	5 5		-	tate Aid	FTE
0.0	30	1.4	0.0	0.0	216.5	56.8	0.0	0.0	0.	0 0.	0	1.0 4	60,554	120.0
<u>Col 19</u>	<u>) Col 2(</u>				ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Co</u>	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>		<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorize	Adop		2013-14 Legal LOB
1,062.	2 0	4,967	,923 5,1	.27,968 4	,967,923	0	4,967,923	4,74	9,573	30.00%	1,424,872	2 1,112	,250	1,112,250

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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Ken Bockwinkel, Superintendent USD 200 Greeley County Schools 400 W Lawrence Tribune KS 67879

Audited Enrollment Republished Budget

Dear Mr. Bockwinkel,

The legal general fund budget for USD 200, for 2013-14, is **\$1,909,021**, and the legal supplemental general fund budget is **\$662,972**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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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

A AIG

Craig Neuenswander, Director School Finance

### Audited Enrollment

### Republished Budget

# USD 200 Greeley County Schools

2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
195.0	193.5	205.3	205.3	0.0	4.0	209.3	1.3	151.7	39.9	3.3	190.2	12.5	105.0	47.9
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-		<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>		<u>Col 14</u>		<u>15 Col</u>	FI	ISU	ol 18	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient <u>Headcount</u>	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE	ng Liv	st of Virt ing Weig TE F	hted F	TE SI	2014 Dec Ed ate Aid	Spec Ed Weighted FTE
11.0	21	1.0	0.0	0.0	55.0	26.3	0.0	0.0	0	.0 1.	4 (	).0 12	26,515	33.0
<u>Col 19</u>	<u>) Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u> )	) <u>Col 22</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral <sup>-</sup> und	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
497.4	0	1,909	,021 1,9	15,175 1	,909,021	0	1,909,021	. 2,22	4,536	30.00%	667,361	662,9	072	662,972

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



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June 16, 2014 **FINAL** 

Michelle Sedler, Superintendent USD 202 Turner-Kansas City 800 S 55th St Kansas City KS 66106-1566

Audited Enrollment

Dear Dr. Sedler,

The legal general fund budget for USD 202, for 2013-14, is **\$25,783,300**, and the legal supplemental general fund budget is **\$8,895,740**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 202 Turner-Kansas City

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	5	At-Risk Student	5
3,754.9	3,801.0	3,854.0	3,854.0	0.0	76.5	3,930.5	0.0	137.7	879.4	73.3	1,812.9	119.3	2,691.0	) 1,227.1
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient	New	<u>Col 11(a)</u> New Facilities	Trans.	<u>Col 12(a)</u> Trans.	Ancillary	<u>Col 14</u> Declinin	ig Co	st of Vir	f tual N	FHSU M&SA	<b>Col 18</b> 2014	Col 18(a) Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE					Spec Ed tate Aid	Weighted FTE
282.6	301	14.0	0.0	0.0	1,148.0	175.0	0.0	0.0	C	0.0 0	.0	0.0 2,	910,720	758.4
<u>Col 19</u>	<u>Col 20</u>				<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u><u>Co</u></u>	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(l</u>		<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	Transfe		eral G nd I	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximur LOB Authorize	Adoj		2013-14 Legal LOB
6,717.9	9 0	25,783	3,300 26,3	329,831 2	5,783,300	0	25,783,30	<b>0</b> 29,65	52,466	30.00%	8,895,74	10 8,964	,011	8,895,740

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



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Tim Conrad, Superintendent USD 203 Piper-Kansas City 12036 Leavenworth Road Kansas City KS 66109-9387

Audited Enrollment

Dear Mr. Conrad,

The legal general fund budget for USD 203, for 2013-14, is **\$9,944,047**, and the legal supplemental general fund budget is **\$3,367,076**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 203 Piper-Kansas City

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Student	5
1,718.0	1,770.7	1,799.6	1,799.6	0.0	4.0	1,803.6	0.0	63.2	315.7	26.3	52.6	3.5	255.0	116.3
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin		<b>15 <u>Col</u></b> st of Virt	F	<b>b<u>i 17</u>0</b> HSU &SA	<u>Col 18</u> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE		ing Weig	hted I		pec Ed tate Aid	Weighted FTE
0.0	96	4.5	120.4	30.1	1,002.0	152.7	0.0	0.0	0	.0 0.	0	0.0 1,	470,100	383.0
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral <sup>-</sup> und	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorize	Adop		2013-14 Legal LOB
2,583.2	2 29,725	5 9,944	,047 10,3	382,174 9	,944,047	0	9,944,047	11,22	23,587	30.00%	3,367,076	5 3,522	,536	3,367,076

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



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Daniel Brungardt, Superintendent USD 204 Bonner Springs P O Box 435 Bonner Springs KS 66012-0435

Audited Enrollment Budget Reduction

Dear Mr. Brungardt,

The legal general fund budget for USD 204, for 2013-14, is **\$14,987,200**, and the legal supplemental general fund budget is **\$5,083,576**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$1,725 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

## **USD 204 Bonner Springs**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	col 1 FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
E 9/ 2/ ex	nroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
2,	404.0	2,388.2	2,421.8	2,421.8	0.0	19.0	2,440.8	0.0	85.5	436.7	36.4	459.8	30.3	1,069.0	487.5
A	<b>l 9(b)</b> High t-Risk	<u>Col 10</u> Non-	<u>Col 10(a</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<b><u>Col 12</u></b> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declining			Fl ual M	HSU &SA	<b>Col 18</b> 2014	<u>Col 18(a)</u> Spec Ed
We	eighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	g Livi FT	5 5			pec Ed ate Aid	Weighted FTE
	65.9	221	10.3	0.0	0.0	861.0	131.2	0.0	0.0	0.	0 0.	0 (	).0 2,3	369,991	617.5
	<u>Col 19</u>	<u>) Col 2</u> (	<u>0 Col</u>	21 Co	l 21(a)	<u>Col 21(b)</u>	Col 21(c)	<u>Col 21(d)</u>	Col	22	Col 22(a)	<u>Col 22(b</u>	) <u>Col 2</u> 2	2(c)	<u>Col 22(d)</u>
_	Total Weighte FTE		Comp zed Gen	outed Ad eral G	dopted eneral Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund	al LOB	Base	LOB Authorized Percent	Maximum LOB Authorized	Adop	ted	2013-14 Legal LOB
	3,905.4	4 0	14,98	8,925 15,	239,930 1	4,988,925	-1,725	14,987,200	<b>1</b> 6,94	5,252	30.00%	5,083,576	5,157	,821	5,083,576

#### Column Notes

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

### Audited Enrollment

**Budget Reduction** 



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Randy Rivers, Superintendent USD 205 Bluestem PO Box 8 Leon KS 67074-0008

Audited Enrollment

Dear Mr. Rivers,

The legal general fund budget for USD 205, for 2013-14, is **\$4,161,927**, and the legal supplemental general fund budget is **\$1,414,627**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

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Craig Neuenswander, Director School Finance

# **USD 205 Bluestem**

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	Col 3 FTF	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old	<b>T</b> 1.1	Virtual FTE	Low &		N.				
2/20/12 ex 4yr AR ex virtual	2/20/13 ex 4yr AR ex virtual	ex 4yr AR ex virtual	Declining Enrollment Provision	2/20/14 ex 4yr AR ex virtual	FTE 9/20/13 2/20/14	Total Adjusted Enroll	9/20/13 (info only)	High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours			5
495.7	501.6	502.2	502.2	0.0	0.0	502.2	0.0	208.7	98.0	8.2	0.0	0.0	239.0	109.0
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Co</u>	<u>  15 Col</u>		<u>Col 17</u> FHSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient <u>Headcount</u>	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightin FTE	ng Liv	ving Weig	hted		2014 Spec Ed State Aid	Spec Ed Weighted FTE
21.1	35	1.6	0.0	0.0	276.0	76.1	0.0	0.0	0	.0 0	.0	0.0	604,334	157.5
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(l</u>	<u>b) Col</u>	<u>22(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leo General Fun		Base Fund	LOB Authorized Percent	Maximui LOB Authorize	Ado	opted OB	2013-14 Legal LOB
1,084.4	4 0	4,161	,927 4,3	33,486 4	,161,927	0	4,161,927	4,71	5,422	30.00%	1,414,62	27 1,46	5,648	1,414,627

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



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James Regier, Superintendent USD 206 Remington-Whitewater Box 243 Whitewater KS 67154

Audited Enrollment

Dear Mr. Regier,

The legal general fund budget for USD 206, for 2013-14, is **\$4,074,421**, and the legal supplemental general fund budget is **\$1,375,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 206 Remington-Whitewater

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
487.0	491.1	490.1	491.1	0.0	5.0	496.1	18.6	207.2	52.6	4.4	94.7	6.2	154.0	70.2
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-		<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>		<u>Col 14</u>			FI	HSU	<u>col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient <u>Headcount</u>	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE		ing Weig	hted F	TE S	2014 pec Ed ate Aid	Spec Ed Weighted FTE
0.0	32	1.5	0.0	0.0	370.5	88.7	0.0	0.0	0	.0 19	.5 (	D.0 64	43,969	167.8
<u>Col 19</u>	<u>) Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 22</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral <sup>-</sup> und	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorize	Adop		2013-14 Legal LOB
1,061.	6 0	4,074	,421 4,2	74,764 4	,074,421	0	4,074,421	4,60	6,184	30.00%	1,381,855	5 1,375	,000	1,375,000

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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Keith A. Mispagel, Superintendent USD 207 Ft Leavenworth 207 Education Way Fort Leavenworth KS 66027-1425

Audited Enrollment Includes 2/20/14 Military FTE

Dear Mr. Mispagel,

The legal general fund budget for USD 207, for 2013-14, is **\$10,345,329**, and the legal supplemental general fund budget is **\$3,513,460**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

### Audited Enrollment

### Includes 2/20/14 Military FTE

# USD 207 Ft Leavenworth

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR	Enroll 9/20/12 2/20/13 ex 4yr AR	Enroll 9/20/13 ex 4yr AR	Declining Enrollment	FTE Enroll 2/20/14 ex 4yr AR	At Risk 4 Yr Old FTE 9/20/13	Total Adjusted	Virtual FTE 9/20/13 (info	Low & High Weighted	Voc. Contaci	Voc. t Weighted	Bilingua d Contac			At-Risk Weighted
ex virtual	ex virtual	ex virtual	Provision	ex virtual	2/20/14	Enroll	only)	FTE	Hours	-	Hours	-	Student	5
1,979.0	1,983.5	1,741.6	1,983.5	146.0	0.0	2,129.5	0.0	74.6	0.0	0.0	160.1	10.5	116.0	52.9
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	Co	<u>ll 15 Co</u>	<u>ol 16</u>	<u>Col 17</u> FHSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightin FTE	ig Liv	ving We	ighted	M&SA FTE KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	142	6.6	0.0	0.0	143.0	21.8	0.0	0.0	C	).0	0.0	0.0	1,533,808	399.6
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(</u>	<u>b) Col</u>	<u>22(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximu LOB Authoriz	Ad	opted .OB	2013-14 Legal LOB
2,695.	5 0	10,345	5,329 11,	507,475 1	0,345,329	0	10,345,32	<b>9</b> 11,71	1,533	30.00%	3,513,4	60 3,93	4,912	3,513,460

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



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George Griffith, Superintendent USD 208 Wakeeney 527 Russell Avenue WaKeeney KS 67672-2108

Audited Enrollment Budget Reduction

Dear Dr. Griffith,

The legal general fund budget for USD 208, for 2013-14, is **\$2,714,855**, and the legal supplemental general fund budget is **\$979,399**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,217 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

June 16, 2014 **FINAL** 

## USD 208 Wakeeney

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	col 1 FTE	<u>Col 2</u> FTE	Col 3 FTE	<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>
E 9/ 2/ ex	inroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingua Weighter FTE		At-Risk Weighted 5 FTE
3	65.3	359.3	375.0	375.0	0.0	0.0	375.0	0.0	172.0	53.1	4.4	0.0	0.0	71.0	32.4
А	<b>bl 9(b)</b> High t-Risk eighted	<u>Col 10</u> Non- Proficient	<u>Col 10(a)</u> Non- Proficient Weighted	New	<u>Col 11(a)</u> New Facilities Weighted	Col 12 Trans. Students	<u>Col 12(a)</u> Trans. Weighted	<u>Col 13</u> Ancillary Weighting	<u>Col 14</u> Declining Weightin	g Cost	of Virt	F ual N	ol 17 FHSU 1&SA FTE	<u>Col 18</u> 2014 Spec Ed	<u>Col 18(a)</u> Spec Ed Weighted
	FTE	Headcount	5	FTE	FTE	Over 2.5	FTE	FTE	FTE	FT	5 5			State Aid	FTE
	0.0	36	1.7	0.0	0.0	86.0	36.4	0.0	0.0	0.	) 0.	0	0.0	331,200	86.3
	<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	<u>22</u>	<u>Col 22(a)</u>	<u>Col 22(l</u>	<u>o) Col</u>	<u>22(c)</u>	<u>Col 22(d)</u>
-	Total Weighte FTE	ed Authoriz Transfe		eral G	dopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund			LOB Authorized Percent	Maximur LOB Authorize	Ado	opted OB	2013-14 Legal LOB
	708.2	0	2,718	,072 2,7	77,561 2	2,718,072	-3,217	2,714,855	3,266	5,881	30.00%	980,064	4 979	,399	979,399

#### Column Notes

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

### **Audited Enrollment**

**Budget Reduction** 



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Stuart Moore, Superintendent USD 209 Moscow Public Schools Box 158 Moscow KS 67952-0158

Audited Enrollment Republished Budget

Dear Mr. Moore,

The legal general fund budget for USD 209, for 2013-14, is **\$1,771,237**, and the legal supplemental general fund budget is **\$610,112**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## Audited Enrollment

### Republished Budget

# USD 209 Moscow Public Schools

# 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
176.6	159.3	184.9	184.9	0.0	4.5	189.4	0.0	147.2	0.0	0.0	333.2	21.9	102.0	46.5
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin			F	ol 17 0 ⁼HSU 1&SA	<u>Col 18</u> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE		5 5			pec Ed tate Aid	Weighted FTE
10.7	14	0.7	0.0	0.0	46.0	17.1	0.0	0.0	0	.0 0	.0	0.0 1	07,361	28.0
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Col</u>		ol <b>21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	1 22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximur LOB Authorize	Adop		2013-14 Legal LOB
461.5	0	1,771	,237 1,7	82,367 1	,771,237	0	1,771,237	2,05	9,867	31.00%	638,559	9 610,	112	610,112

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



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www.ksde.org

Mark Crawford, Superintendent USD 210 Hugoton Public Schools 205 E 6th Street Hugoton KS 67951

Audited Enrollment Republished Budget

Dear Mr. Crawford,

The legal general fund budget for USD 210, for 2013-14, is **\$7,435,741**, and the legal supplemental general fund budget is **\$2,559,641**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## Audited Enrollment

### Republished Budget

## USD 210 Hugoton Public Schools 2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AR	2/20/13 ex 4yr AR	ex 4yr AR	Declining Enrollment	2/20/14 ex 4yr AR	FTE 9/20/13	Total Adjusted	9/20/13 (info	High Weighted	Voc. Contact	Voc. Weighted	Bilingual Contact	Bilingual Weighted	At-Risk	At-Risk Weighted
ex virtual	ex virtual	ex virtual	Provision	ex virtual	2/20/14	Enroll	only)	FTE	Hours	FTE	Hours	FTE	Students	FTE
1,013.2	1,007.5	1,020.8	1,020.8	0.0	23.5	1,044.3	5.8	241.6	283.8	23.7	1,792.6	118.0	512.0	233.5
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	<u>) Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Co</u>	<u>  15 Col</u>		<b>b<u>l 17</u> H</b> SU	<u>ol 18</u>	<u>Col 18(a)</u>
At-Risk Weighted	Non- Proficient	Proficient Weighted		Facilities Weighted	Trans. Students	Trans. Weighted	Ancillary Weighting	Declinin Weightin	5				2014 pec Ed	Spec Ed Weighted
FTE	Headcount		FTE	FTE	Over 2.5	FTE	FTE	FTE				-	ate Aid	FTE
50.2	144	6.7	0.0	0.0	175.0	60.1	0.0	0.0	C	.0 6	.1 (	0.0 58	38,031	153.2
<u>Col 19</u>	<u>Col 20</u>	<u>)</u> <u>Col</u>	<u>21</u> <u>Col</u>		ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	) <u>Col 22</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total		Comp	outed Ac	lopted	Legal		2013-14			LOB	Maximum	ı		2013-14
Weighte					General	Budget	Adjusted Leg		Base	Authorized	LOB	Adop		Legal
FTE	Transfe	rs Fur	na I	Fund	Fund	Reduction	General Fun	a Gen	Fund	Percent	Authorize	d LOI	5	LOB
1,937.4	4 0	7,435	i,741 7,4	51,477 7	,435,741	0	7,435,741	8,532	2,138	30.00%	2,559,641	1 2,560,	705	2,559,641

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



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www.ksde.org

Greg Mann, Superintendent USD 211 Norton Community Schools 105 E. Waverly Norton KS 67654-1899

**Audited Enrollment** 

Dear Mr. Mann,

The legal general fund budget for USD 211, for 2013-14, is **\$5,417,036**, and the legal supplemental general fund budget is **\$1,460,500**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 211 Norton Community Schools

2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col</u> FTE	<u>1</u>	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enro 9/20/	11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/		2/20/13	ex 4yr	Declining	2/20/14	FTE	Total	9/20/13	High	Voc.	Voc.	Bilingual	Bilingual		At-Risk
ex 4yr ex virt		ex 4yr AR ex virtual	AR ex virtual	Enrollment Provision	ex 4yr AR ex virtual	9/20/13 2/20/14	Adjusted Enroll	(info only)	Weighted FTE	Contact Hours	Weighted FTE	Contact Hours	Weighted FTE	At-Risk Students	Weighted FTE
713.	6	704.9	695.0	704.9	0.0	0.0	704.9	0.0	244.3	175.3	14.6	0.5	0.0	236.0	107.6
<u>Col 9</u> Hig		<u>Col 10</u>	<u>Col 10(a)</u> Non-	<u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>L</u> Col	<u>15 Col</u>		<b>b<u>l 17</u> (</b> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Ri Weigh		Non- Proficient	Proficient Weighted		Facilities Weighted	Trans. Students	Trans. Weighted	Ancillary Weighting	Declinin Weightir	5			I&SA FTE S	2014 pec Ed	Spec Ed Weighted
FTE		Headcount	FTE	FTE	FTE	Over 2.5	FTE	FTE	FTE	FT				tate Aid	FTE
0.0	)	47	2.2	0.0	0.0	142.5	53.1	0.0	0.0	0.	0 0.	0	0.0 8	72,660	227.4
<u>C</u>	<u>ol 19</u>	<u>Col 20</u>	<u>Col</u>	<u>21 Co</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Co</u>	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
-	Total		Comp	uted Ac	lopted	Legal		2013-14			LOB	Maximum	า		2013-14
	eighted FTE	Authoriz Transfei			eneral Fund	General Fund	Budget Reduction	Adjusted Leg General Fun		Base / Fund	Authorized Percent	LOB Authorize	Adop d LO		Legal LOB
	354.1	220,00				,417,036	0	5,417,036		7,321	30.00%	1,760,190			1,460,500

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



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June 16, 2014 **FINAL** 

Steve Taylor, Superintendent USD 212 Northern Valley PO Box 217 Almena KS 67622

Audited Enrollment

Dear Mr. Taylor,

The legal general fund budget for USD 212, for 2013-14, is **\$1,689,871**, and the legal supplemental general fund budget is **\$586,009**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# **USD 212 Northern Valley**

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AR	2/20/13 ex 4yr AR	ex 4yr AR	Declining Enrollment	2/20/14 ex 4yr AR	FTE 9/20/13	Total Adjusted	9/20/13 (info	High Weighted	Voc. Contact	Voc. Weighted	Bilingual Contact	Bilingual Weighted	At-Risk	At-Risk Weighted
ex virtual	ex virtual	ex virtual	Provision	ex virtual	2/20/13	Enroll	only)	FTE	Hours	FTE	Hours	FTE	Students	-
186.0	168.5	170.0	174.8	0.0	2.5	177.3	0.0	143.5	59.0	4.9	0.0	0.0	65.0	29.6
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>b<u>i 17</u> (</b> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted	Non- Proficient	Proficient Weighted		Facilities Weighted	Trans. Students	Trans. Weighted	Ancillary Weighting	Declinin Weightir	5				2014 pec Ed	Spec Ed Weighted
FTE	Headcount		FTE	FTE	Over 2.5	FTE	FTE	FTE	FT				ate Aid	FTE
0.8	9	0.4	0.0	0.0	88.0	29.6	0.0	0.0	0.	0 0.	0 (	0.0 2	08,108	54.2
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Co</u>	1 22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total	ما ۸۰۰۰ ما	Comp		lopted	Legal	Dudaat	2013-14		Daga	LOB	Maximum		ted	2013-14
Weighte FTE	ed Authoriz Transfe			eneral Fund	General Fund	Budget Reduction	Adjusted Leg General Fun		Base / Fund	Authorized Percent	LOB Authorized	Adop d LO		Legal LOB
440.3	0	1,689	,871 1,8	08,656 1	,689,871	0	1,689,871	1,95	8,681	30.00%	587,604	586,	009	586,009

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



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David Younger, Superintendent USD 214 Ulysses 111 S. Baughman Ulysses KS 67880-2402

Audited Enrollment Republished Budget

Dear Mr. Younger,

The legal general fund budget for USD 214, for 2013-14, is **\$10,148,056**, and the legal supplemental general fund budget is **\$3,420,475**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## Audited Enrollment

### Republished Budget

# USD 214 Ulysses

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR <u>ex virtual</u>	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contac Hours	Voc. t Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,559.8	1,588.6	1,640.5	1,640.5	0.0	31.0	1,671.5	0.0	58.6	238.0	19.8	1,417.9	93.3	867.0	395.4
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u>	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities		<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u> Declinin			F	ol 17 ⁼HSU 1&SA	Col 18	<u>Col 18(a)</u>
Weighted FTE	Non- Proficient Headcount	Weighted		Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Weightin FTE	ig Liv	ving Wei	ghted	FTE S	2014 Spec Ed tate Aid	Spec Ed Weighted FTE
91.0	153	7.1	0.0	0.0	237.0	73.9	0.0	0.0	(	).0 (	0.0	1.0 8	92,505	232.5
Col 19	<u>9 Col 20</u>	<u>) Col</u>	<u>21 Col</u>	<u>21(a)</u>	<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximur LOB Authorize	Ador		2013-14 Legal LOB
2,644.	1 0	10,148	3,056 10,3	151,126 1	0,148,056	0	10,148,056	<b>5</b> 11,68	0,420	30.00%	3,504,12	26 3,420	,475 :	3,420,475

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



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June 16, 2014 **FINAL** 

Sue King, Superintendent USD 215 Lakin 1003 W Kingman Lakin KS 67860

Audited Enrollment Republished Budget Budget Reduction

Dear Mrs. King,

The legal general fund budget for USD 215, for 2013-14, is **\$4,648,167**, and the legal supplemental general fund budget is **\$1,578,265**. 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. Additionally, the general fund budget was reduced by \$3,105 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

# USD 215 Lakin

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
617.5	604.4	631.4	631.4	0.0	6.5	637.9	0.0	235.6	35.2	2.9	798.5	52.6	291.0	132.7
<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	New	Col 11(a) New Facilities Weighted FTE	Col 12 Trans. Students Over 2.5	Col 12(a) Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weightin FTE	g Cost	of Virt ng Weig	Fi ual Mi hted F	HSU &SA TE S	<b>Col 18</b> 2014 pec Ed rate Aid	<b>Col 18(a)</b> Spec Ed Weighted FTE
21.6	33	1.5	0.0	0.0	88.0	36.0	0.0	0.0	0.0		•		49,809	91.1
<u>Col 1</u> Tota Weight	al	Comp	uted Ad		<b>Col 21(b)</b> 2013-14 Legal General	<u>Col 21(c)</u> Budget	Col 21(d) 2013-14 Adjusted Leg	<u>Col</u> al LOB		Col 22(a) LOB Juthorized	<u>Col 22(b)</u> Maximum LOB			<b>Col 22(d)</b> 2013-14 Legal
	Transfe		nd	Fund	Fund 4,651,272	Reduction -3,105	General Fun 4,648,167	d Gen	Fund	Percent 30.00%	Authorized	d LÒ	B	LOB 1,578,265

#### Column Notes

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

## Audited Enrollment Republished Budget

# Budget Reduction



Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax

www.ksde.org

Cheryl Keim, Superintendent USD 216 Deerfield 803 Beech Street Deerfield KS 67838-0274

Audited Enrollment

Dear Mrs. Keim,

The legal general fund budget for USD 216, for 2013-14, is **\$2,204,931**, and the legal supplemental general fund budget is **\$776,987**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

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Craig Neuenswander, Director School Finance

# **USD 216 Deerfield**

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
243.0	214.0	231.5	231.5	0.0	6.0	237.5	3.8	154.3	63.4	5.3	491.5	32.4	167.0	76.2
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-		<u>Col 11(a)</u> New		<u>Col 12(a)</u>		<u>Col 14</u>			FI	ISU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient <u>Headcount</u>	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE	5	ng Weig	hted F	TE S	2014 pec Ed tate Aid	Spec Ed Weighted FTE
17.5	19	0.9	0.0	0.0	22.0	9.7	0.0	0.0	0.	0 4.	0 0	0.0 1	40,779	36.7
<u>Col 19</u>	<u>) Col 2(</u>	<u>) Col</u>	<u>21 Col</u>		col 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base / Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
574.5	0	2,204	,931 2,2	.79,772 2	,204,931	0	2,204,931	2,589	9,956	30.00%	776,987	803,	186	776,987

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



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Stuart Sutton, Superintendent USD 217 Rolla Box 167 Rolla KS 67954-0167

Audited Enrollment Budget Reduction

Dear Mr. Sutton,

The legal general fund budget for USD 217, for 2013-14, is **\$1,618,648**, and the legal supplemental general fund budget is **\$564,425**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$2,907 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

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Craig Neuenswander, Director School Finance

# USD 217 Rolla

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	ol 1 TE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
E 9/2 2/2 ex 4	nroll 20/11 20/12 Iyr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info V only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
1	71.5	182.4	176.4	182.4	0.0	0.0	182.4	1.4	145.2	66.7	5.6	194.5	12.8	62.0	28.3
l At We	<b>I 9(b)</b> High -Risk ighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a</u> Non- Proficient Weighted FTE	New	Col 11(a) New Facilities Weighted FTE	Col 12 Trans. Students Over 2.5	<b>Col 12(a)</b> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE		of Virt ng Weig	Fl ual M hted F	HSU &SA FTE S	<b>Col 18</b> 2014 pec Ed cate Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
	0.0	16	0.7	0.0	0.0	37.0	14.9	0.0	0.0	0.0		•		19,459	31.1
	<u>Col 19</u>	<u>Col 20</u>	<u>0 Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	<u>22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u> )	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
_	Total Weighte FTE	d Authoriz Transfe		eral G	dopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Lega General Fund			LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
	422.5	0	1,621	,555 1,6	533,069 1	,621,555	-2,907	1,618,648	1,881	,416	30.00%	564,425	568,	814	564,425

Audited Enrollment Budget Reduction

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- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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Nancy Crowell, Superintendent USD 218 Elkhart PO Box 999 Elkhart KS 67950

Audited Enrollment

Dear Mrs. Crowell,

The legal general fund budget for USD 218, for 2013-14, is **\$6,402,552**, and the legal supplemental general fund budget is **\$2,234,570**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

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Craig Neuenswander, Director School Finance

# USD 218 Elkhart

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
497.1	489.4	494.1	494.1	0.0	8.5	502.6	634.4	208.8	92.7	7.7	464.4	30.6	247.0	112.6
Col 9(b) High	<u>Col 10</u>	<u>Col 10(a)</u> Non-		<u>Col 11(a)</u> New		<u>Col 12(a)</u> _		<u>Col 14</u>			F	HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weightin FTE	ig Liv	st of Virt ing Weig TE F	hted		2014 Spec Ed tate Aid	Spec Ed Weighted FTE
24.4	23	1.1	0.0	0.0	34.0	15.4	0.0	0.0	0	.0 68	8.9	0.0 2	92,176	76.1
<u>Col 19</u>	<u>) Col 2(</u>	<u>) Col</u>	<u>21 Co</u>		ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	) <u>Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximun LOB Authorize	Adop		2013-14 Legal LOB
1,668.	2 0	6,402	,552 6,8	32,791 6	,402,552	0	6,402,552	2 7,448	8,568	30.00%	2,234,57	0 2,372	,747	2,234,570

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



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Mark Walker, Superintendent USD 219 Minneola P O Box 157 Minneola KS 67865-0157

Audited Enrollment

Dear Mr. Walker,

The legal general fund budget for USD 219, for 2013-14, is **\$2,027,999**, and the legal supplemental general fund budget is **\$709,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 219 Minneola

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
263.0	255.0	249.0	255.7	0.0	0.0	255.7	0.0	153.8	0.0	0.0	0.0	0.0	103.0	47.0
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin			FI	<b>b<u>i 17</u> HSU &amp;SA</b>	<u>Col 18</u> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted		Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE	5	ing Weig	hted F	TE S	pec Ed ate Aid	Weighted FTE
3.8	32	1.5	0.0	0.0	50.0	19.6	0.0	0.0	0.	0 0.	0 (	0.0 1	80,273	47.0
<u>Col 19</u>	<u>9 Col 20</u>	<u>) Col</u>	<u>21 Co</u>		ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
528.4	0	2,027	,999 2,1	.07,446 2	,027,999	0	2,027,999	2,38	1,869	30.00%	714,561	709,	000	709,000

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

Brian Pekarek, Superintendent USD 220 Ashland P.O. Box 187 Ashland KS 67831-0187

Audited Enrollment

Dear Mr. Pekarek,

The legal general fund budget for USD 220, for 2013-14, is **\$1,711,364**, and the legal supplemental general fund budget is **\$601,273**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 220 Ashland

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
206.4	183.6	194.4	194.8	0.0	1.5	196.3	0.0	149.0	21.7	1.8	32.3	2.1	75.0	34.2
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin		<b>15 <u>Col</u></b> st of Virt	F	<b>ol 17</b> ( HSU 1&SA	<u>Col 18</u> 2014	<u>Col 18(a)</u> Spec Ed
Weighted	Proficient Headcount	Weighted		Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	ig Liv	ing Weig	hted	FTE S	pec Ed tate Aid	Weighted FTE
1.7	12	0.6	0.0	0.0	45.0	21.6	0.0	0.0	0	.0 0.	0	0.0 1	48,233	38.6
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximun LOB Authorize	Adop		2013-14 Legal LOB
445.9	0	1,711	,364 1,8	05,779 1	,711,364	0	1,711,364	2,004	4,242	30.00%	601,273	627,	073	601,273

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



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June 16, 2014 **FINAL** 

Brian Cordel, Superintendent USD 223 Barnes PO Box 188 Barnes KS 66933-0188

Audited Enrollment

Dear Mr. Cordel,

The legal general fund budget for USD 223, for 2013-14, is **\$3,039,312**, and the legal supplemental general fund budget is **\$1,032,194**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 223 Barnes

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	
357.3	373.2	374.8	374.8	0.0	0.0	374.8	0.0	171.9	160.6	13.4	51.6	3.4	138.0	62.9
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin			FI	<b>b<u>l 17</u>0</b> HSU &SA	<u>Col 18</u> 2014	<u><b>Col 18(a)</b></u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE	ng Livi FT	5 5			pec Ed tate Aid	Weighted FTE
1.7	22	1.0	0.0	0.0	138.7	45.4	0.0	0.0	0.	0 0.	0 (	0.0 4	50,586	117.4
Col 19	<u>) Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u> </u>	<u>1 22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base / Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
791.9	0	3,039	,312 3,1	.50,614 3	,039,312	0	3,039,312	3,44	0,645	30.00%	1,032,194	4 1,068	,108	1,032,194

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



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Corey Reese, Superintendent USD 224 Clifton-Clyde 616 North High, Suite Clyde KS 66938-9637

Audited Enrollment

Dear Mr. Reese,

The legal general fund budget for USD 224, for 2013-14, is **\$2,400,285**, and the legal supplemental general fund budget is **\$775,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 224 Clifton-Clyde

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
288.5	301.5	305.5	305.5	0.0	1.0	306.5	0.0	147.7	112.8	9.4	0.0	0.0	73.0	33.3
<u>Col 9(b)</u> High At-Risk Weighted	Non-	<u>Col 10(a</u> Non- Proficient Weighted	New	<u>Col 11(a)</u> New Facilities Weighted	<u>Col 12</u> Trans. Students	<b>Col 12(a)</b> Trans. Weighted	<u>Col 13</u> Ancillary Weighting	<mark>Col 14</mark> Declinin Weightir	ig Cost	of Virt	Fi ual M	HSU &SA	<b>Col 18</b> 2014 pec Ed	<u>Col 18(a)</u> Spec Ed Weighted
<u>FTE</u> 0.0	Headcount 37	<u>FTE</u> 1.7	<u>FTE</u> 0.0	<u>FTE</u> 0.0	Over 2.5 186.0	FTE 52.2	<u>FTE</u> 0.0	<u>FTE</u> 0.0	FT 0.				<u>ate Aid</u> 86,498	FTE 74.6
Col Tot Weigł	<b>19 <u>Col 2</u></b> al ited Authoriz	0 <u>Col</u> Comp zed Gen	<b>21 Co</b> outed Ac eral G	<b>l 21(a) C</b> dopted eneral	<b>col 21(b)</b> 2013-14 Legal General	Col 21(c) Budget	Col 21(d) 2013-14 Adjusted Leg	Co Ial LOB	<b>I 22</b>	<b>Col 22(a)</b> LOB Authorized	<mark>Col 22(b</mark> Maximum LOB	<b>) <u>Col 2</u> 1</b> Adop	<b>2(c)</b> ted	<b>Col 22(d)</b> 2013-14 Legal
FT 625		ers Fui 2,400		Fund 90,094 2	Fund ,400,285	Reduction 0	General Fun 2,400,285		Fund 9,554	Percent 30.00%	Authorize 836,866	d LO 775,0		LOB 775,000

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



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June 16, 2014 **FINAL** 

Bobbi Williams, Superintendent USD 225 Fowler Box 170 Fowler KS 67844-0170

Audited Enrollment

Dear Dr. Williams,

The legal general fund budget for USD 225, for 2013-14, is **\$1,474,560**, and the legal supplemental general fund budget is **\$515,956**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 225 Fowler

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AF <u>ex virtua</u>	Enroll 9/20/12 2/20/13 & ex 4yr AR	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
153.5	165.0	154.0	165.0	0.0	2.0	167.0	0.0	139.7	0.0	0.0	28.2	1.9	65.0	29.6
<u>Col 9(b</u> High At-Risk Weightee	Non- d Proficient		New Facilities	<u>Col 11(a)</u> New Facilities Weighted	Trans. Students	<b>Col 12(a)</b> Trans. Weighted	Ancillary Weighting	<mark>Col 14</mark> Declinin Weightir	ig Cost ng Livi	t of Virt ng Weig	Fl ual M hted F	HSU &SA FTE S	<b>Col 18</b> 2014 pec Ed	<b>Col 18(a)</b> Spec Ed Weighted
<u>FTE</u> 1.8	Headcount 10	<u>FTE</u> 0.5	<u>FTE</u> 0.0	<u>FTE</u> 0.0	<u>Over 2.5</u> 30.0	FTE 13.0	<u>FTE</u> 0.0	<u>FTE</u> 0.0	<u>FT</u> 0.				ate Aid 17,974	FTE 30.7
Col Tot Weig	al nted Authoriz	Comp zed Gen	outed Ac eral G	lopted eneral	<b>ol 21(b)</b> 2013-14 Legal General	Col 21(c) Budget	Col 21(d) 2013-14 Adjusted Leg	al LOB	Base /	Col 22(a) LOB Authorized	Col 22(b Maximum LOB	n Adop	ted	<u>Col 22(d)</u> 2013-14 Legal
FT 384		ers Fui 1,474		Fund 514,475 1	Fund ,474,560	Reduction 0	General Fun 1,474,560		Fund 9,853	Percent 30.00%	Authorized 515,956			LOB 515,956

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



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June 16, 2014 **FINAL** 

Kenneth Harshberger, Superintendent USD 226 Meade Box 400 Meade KS 67864-0400

Audited Enrollment

Dear Mr. Harshberger,

The legal general fund budget for USD 226, for 2013-14, is **\$3,049,291**, and the legal supplemental general fund budget is **\$1,066,031**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## USD 226 Meade

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	
440.8	416.3	406.1	421.1	0.0	3.0	424.1	0.0	187.5	67.5	5.6	31.6	2.1	142.0	64.8
<u>Col 9(b)</u> High At-Risk Weighted	<u>Col 10</u> Non- Proficient	<u>Col 10(a)</u> Non- Proficient Weighted	New	<u>Col 11(a)</u> New Facilities Weighted	<u>Col 12</u> Trans. Students	<u>Col 12(a)</u> Trans. Weighted	<u>Col 13</u> Ancillary Weighting	<u>Col 14</u> Declinin Weightir	g Cost	of Virt	FH ual M8	HSU &SA	<b>Col 18</b> 2014 pec Ed	<u>Col 18(a)</u> Spec Ed Weighted
FTE	Headcount	FTE	FTE	FTE	Over 2.5	FTE	FTE	FTE	FT	E F	re (KA	AMS) St	ate Aid	FTE
0.0	24	1.1	0.0	0.0	69.5	27.6	0.0	0.0	0.	0 0.	0 0	).0 3	13,514	81.7
<u>Col 19</u>				:	ol <b>21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Co</u>	1 22	<u>Col 22(a)</u>	<u>Col 22(b)</u>		<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base /	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
794.5	5 0	3,049	,291 3,1	.49,579 3	,049,291	0	3,049,291	. 3,55	3,436	30.00%	1,066,031	1,074	,276	1,066,031

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



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www.ksde.org

Doug Chaney, Superintendent USD 227 Hodgeman County Schools PO Box 398 Jetmore KS 67854-0398

Audited Enrollment

Dear Mr. Chaney,

The legal general fund budget for USD 227, for 2013-14, is **\$2,818,281**, and the legal supplemental general fund budget is **\$827,508**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

### USD 227 Hodgeman County Schools 2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12	Enroll 9/20/12 2/20/13	Enroll 9/20/13 ex 4yr	Declining	FTE Enroll 2/20/14	At Risk 4 Yr Old FTE	Total	Virtual FTE 9/20/13	Low & High	Voc.	Voc.	Bilingual	Bilingual		At-Risk
ex 4yr AR ex virtual	ex 4yr AR ex virtual	AR ex virtual	Enrollment Provision	ex 4yr AR ex virtual	9/20/13 2/20/14	Adjusted Enroll	(info only)	Weighted FTE	Contact Hours	Weighted FTE	Contact Hours	Weighted FTE	At-Risk Students	Weighted 5 FTE
302.0	311.4	291.5	311.4	0.0	0.0	311.4	0.0	149.6	52.0	4.3	14.3	0.9	71.0	32.4
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	<u>) Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15</u> <u>Col</u>		ol 17 ( HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE	ng Liv	it of Virt ing Weig FE F	hted		2014 Spec Ed tate Aid	Spec Ed Weighted FTE
0.0	23	1.1	0.0	0.0	126.5	50.2	0.0	0.0	0	.0 0.	0	0.0 2	19,527	57.2
<u>Col 19</u>	<u>2 Col 20</u>	<u>0 Col</u>	<u>21</u> <u>Co</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>)</u> <u>Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximur LOB Authorize	Adop		2013-14 Legal LOB
607.1	. 0	2,818	,281 2,8	48,601 2	,818,281	0	2,818,281	2,75	8,359	30.00%	827,508	8 834,	822	827,508

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



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Tom Trigg, Superintendent USD 229 Blue Valley P.O. Box 23901 Overland Park KS 66283-0901

Audited Enrollment Budget Reduction

Dear Dr. Trigg,

The legal general fund budget for USD 229, for 2013-14, is **\$131,410,866**, and the legal supplemental general fund budget is **\$46,102,757**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$35,645 as noted in column 21(c) on the reverse side.

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

## **USD 229 Blue Valley**

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	<b>ol 1</b> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
E 9/ 2/ ex	nroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info V only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
20	,897.7	21,134.6	21,371.0	21,371.0	0.0	0.0	21,371.0	0.5	748.8	4,602.4	383.5	518.6	34.1	1,307.0	596.0
	<b>l 9(b)</b> High	<u>Col 10</u>	<u>Col 10(a</u> Non-	<u>) Col 11</u>	<u>Col 11(a</u> New	<u>) Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>117 (</b> ISU	<u>col 18</u>	<u>Col 18(a)</u>
	t-Risk eighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE		Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weightin FTE		ng Weig	hted F	TE S	2014 pec Ed ate Aid	Spec Ed Weighted FTE
	0.0	1,131	52.6	21.3	5.3	4,996.9	761.5	3,444.6	0.0	1,63	0.9 0.	5 C	.0 20,	033,901	5,219.9
	<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Co</u>	<u>l 21(a)</u>	<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(b</u> )	Col 22	<u>2(c)</u>	<u>Col 22(d)</u>
_	Total Weighte FTE	ed Authoriz Transfe		eral G	dopted General Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Lega General Fund			LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
	34,248.	7 0	131,44	6,511 132	,855,440 1	31,446,511	-35,645	131,410,86	<b>6</b> 148,71	L8,571	31.00%	46,102,75	7 46,593	,194 4	46,102,757

### Column Notes

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

### Audited Enrollment

**Budget Reduction** 



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www.ksde.org

Barton Goering, Superintendent USD 230 Spring Hill 101 E South Street Spring Hill KS 66083

Audited Enrollment Budget Reduction

Dear Dr. Goering,

The legal general fund budget for USD 230, for 2013-14, is **\$16,273,316**, and the legal supplemental general fund budget is **\$5,534,866**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,874 as noted in column 21(c) on the reverse side.

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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

414

Craig Neuenswander, Director School Finance

## USD 230 Spring Hill

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

9	Col 1 FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>)</u> <u>Col 9</u>	<u>Col 9(a)</u>
9/ 2/ ex	Enroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingua Weighte FTE		5
2	,115.7	2,178.9	2,248.7	2,248.7	0.0	6.5	2,255.2	594.5	79.0	431.2	35.9	4.5	0.3	446.0	203.4
	<b>bl 9(b)</b> High It-Risk	<u>Col 10</u> Non-	<u>Col 10(a</u> Non- Proficient		<u>Col 11(a)</u> New Facilities		<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declining			F	t <mark>ol 17</mark> ⁼HSU 1&SA	<u>Col 18</u> 2014	<u>Col 18(a)</u> Spec Ed
	eighted FTE	Proficient Headcount	Weighted				Weighted FTE	Weighting FTE	Weightin FTE		ng Weig	hted	FTE (AMS)	Spec Ed State Aid	Weighted FTE
	0.0	190	8.8	557.2	139.3	1,228.0	187.1	102.9	0.0	0.				2,258,465	588.4
	<u>Col 19</u>	<u>Col 20</u>	<u>0 Col</u>	<u>21</u> <u>Co</u>	<u> 21(a)</u>	<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(l</u>	<u>) Col</u>	<u>22(c)</u>	<u>Col 22(d)</u>
	Total Weighte FTE			eral G	dopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund			LOB Authorized Percent	Maximur LOB Authorize	Ac	opted _OB	2013-14 Legal LOB
	4,240.8	8 0	16,27	6,190 17,	145,497 1	6,276,190	-2,874	16,273,316	<b>5</b> 18,44	9,554	30.00%	5,534,86	56 5,8	42,801	5,534,866

Audited Enrollment Budget Reduction

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



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June 16, 2014 **FINAL** 

Pam Stranathan, Superintendent USD 231 Gardner Edgerton PO Box 97 Gardner KS 66030

Audited Enrollment

Dear Ms. Stranathan,

The legal general fund budget for USD 231, for 2013-14, is **\$29,092,829**, and the legal supplemental general fund budget is **\$9,853,335**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## **USD 231 Gardner Edgerton**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13	Declining	FTE Enroll	At Risk 4 Yr Old	Tabal	Virtual FTE	Low &			Dilingung	Dilia aval		
2/20/12 ex 4yr AR ex virtual	2/20/13 ex 4yr AR ex virtual	ex 4yr AR ex virtual	Declining Enrollment Provision	2/20/14 ex 4yr AR ex virtual	FTE 9/20/13 2/20/14	Total Adjusted Enroll	9/20/13 (info only)	High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Student	5
4,940.2	5,060.1	5,141.9	5,141.9	0.0	9.0	5,150.9	0.0	180.5	918.0	76.5	206.5	13.6	1,300.0	592.8
<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>4 Co</u>	<u>  15 Col</u>			<u>col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted <u>FTE</u>	Non- Proficient Headcount	Non- Proficient Weighted FTE		New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinir Weightii FTE	ng Liv	st of Virt ving Weig TE F	ual M hted F	TE S	2014 pec Ed ate Aid	Spec Ed Weighted FTE
0.0	134	6.2	321.0	80.3	1,453.0	221.4	0.0	0.0	C	.0 0.	0 0	0.0 4,8	318,137	1,255.4
Col 19	<u> </u>	<u>) Col</u>	21 Co	<u> 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>l 22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	) <u>Col 2</u> 2	2(c)	<u>Col 22(d)</u>
Total Weighte FTE		Comp ed Gene	outed Ac eral G	lopted eneral Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Leo General Fur	gal LOB	Base Fund	LOB Authorized Percent	Maximum LOB Authorized	n Adop	ted	2013-14 Legal LOB
7,577.	5 10,000	29,092	2,829 29,9	987,467 2	9,092,829	0	29,092,82	<b>9</b> 32,84	44,450	30.00%	9,853,335	5 10,157	,192	9,853,335

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



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June 16, 2014 **FINAL** 

Doug Sumner, Superintendent USD 232 De Soto 35200 W 91st St De Soto KS 66018

Audited Enrollment

Dear Dr. Sumner,

The legal general fund budget for USD 232, for 2013-14, is **\$36,355,071**, and the legal supplemental general fund budget is **\$12,829,055**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## USD 232 De Soto

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	Col 3 FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR	Enroll 9/20/12 2/20/13 ex 4yr AR	Enroll 9/20/13 ex 4yr AR	Declining Enrollment	FTE Enroll 2/20/14 ex 4yr AR	At Risk 4 Yr Old FTE 9/20/13	Total Adjusted	•	Low & High Weighted	Voc. Contact		Bilingual Contact	Bilingual Weighted	At-Risk	5
ex virtual	ex virtual	ex virtual	Provision	ex virtual	2/20/14	Enroll	only)	FTE	Hours	FTE	Hours	FTE	Students	S FTE
6,526.4	6,623.1	6,695.3	6,695.3	0.0	11.5	6,706.8	0.0	235.0	1,706.2	142.2	933.0	61.4	767.0	349.8
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-		<u>Col 11(a)</u> New		<u>Col 12(a)</u>		Col 14		<u>  15 Col</u>	F	HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinir Weighti FTE	ng Liv	st of Virt ving Weig TE F	hted		2014 Spec Ed tate Aid	Spec Ed Weighted FTE
0.0	292	13.6	106.2	26.6	1,802.0	274.6	73.3	0.0	45	1.1 0.	0	0.0 4,	367,524	1,138.0
<u>Col 19</u>	<u>Col 20</u>	<u>Col</u>	<u>21 Col</u>	<u>21(a)</u>	<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Co</u>	<u>l 22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximun LOB Authorize	Ador		2013-14 Legal LOB
9,472.4	4 0	36,355	5,071 37,0	028,640 3	6,355,071	0	36,355,07	<b>1</b> 41,38	84,049	31.00%	12,829,05	5 13,02	5,049 1	12,829,055

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



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June 16, 2014 **FINAL** 

Marlin Berry, Superintendent USD 233 Olathe PO Box 2000 Olathe KS 66063-2000

Audited Enrollment Republished Budget Budget Reduction

Dear Dr. Berry,

The legal general fund budget for USD 233, for 2013-14, is **\$165,731,366**, and the legal supplemental general fund budget is **\$59,001,844**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,150 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

## USD 233 Olathe

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col</u> FT		<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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</u>	<u>(a)</u> <u>Col 9</u>	<u>Col 9(a)</u>
Enr 9/20 2/20 ex 4y <u>ex vi</u>	oll /11 /12 r AR 6	Enroll 9/20/12 2/20/13 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingua I Contac Hours	t Weigł	nted At-Ris	5
26,34	12.8	26,895.8	27,383.1	27,383.1	0.0	30.0	27,413.1	0.0	960.6	4,613.7	384.5	5,778.0	) 380	.4 6,214.	0 2,833.6
<mark>Col 9</mark> Hi At-I Weig F	gh Risk hted	Col 10 Non- Proficient Headcount	<b>Col 10(a</b> Non- Proficient Weightec FTE	. New	Col 11(a New Facilities Weighted FTE	Trans.	<b>Col 12(a)</b> Trans. Weighted FTE	Col 13 Ancillary Weighting FTE	Col 14 Declining Weightin FTE	g Co: Ig Liv	st of Vi ring Wei	rtual ghted	Col 17 FHSU M&SA FTE KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0	0	1,088	50.6	73.7	18.4	4,936.0	752.2	2,472.8	0.0	1,4	59.8 0	0.0	1.0	24,774,443	6,455.0
	<b>Col 19</b> Total	<u>Col 20</u>	<u>) Col</u>		ol 21(a) dopted	<u>Col 21(b)</u> 2013-14 Legal	<u>Col 21(c)</u>	<u>Col 21(d)</u> 2013-14	Col	22	<u>Col 22(a)</u> LOB	<u>Col 22(</u> Maximu		ol 22(c)	<u>Col 22(d)</u> 2013-14
v	/eighted FTE	l Authoriz Transfe	ed Gen	eral (	General Fund	General Fund	Budget Reduction	Adjusted Leg General Fun		Base Fund	Authorized Percent	LOB		Adopted LOB	Legal LOB
4	3,182.0	0	165,73	82,516 165	5,917,124 1	65,732,516	-1,150	165,731,36	<b>6</b> 190,32	28,530	31.00%	59,001,8	344 59	9,193,000	59,001,844

#### Column Notes

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

### Audited Enrollment Republished Budget

# Budget Reduction



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www.ksde.org

Diane Gross, Superintendent USD 234 Fort Scott 424 S. Main Fort Scott KS 66701-2097

Audited Enrollment Budget Reduction

Dear Dr. Gross,

The legal general fund budget for USD 234, for 2013-14, is **\$11,171,218**, and the legal supplemental general fund budget is **\$2,995,000**. 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 \$6,957 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

## USD 234 Fort Scott

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	Col 1 FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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</u>	<u>8(a)</u> Col	<u>9 Col 9(a)</u>
E 9/ 2/ ex	inroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingua Contac Hours	t Wei	ngual ghted At-R -TE Stude	5
1,	812.1	1,791.0	1,816.2	1,816.2	0.0	18.0	1,834.2	0.0	64.3	283.5	23.6	24.2	1	1.6 1,04	5.0 476.5
	<b>ol 9(b)</b> High	<u>Col 10</u>	<u>Col 10(a</u> Non-	<u>) Col 11</u>	<u>Col 11(a</u> New	) <u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Co</u>	16	<u>Col 17</u> FHSU	<u>Col 18</u>	<u>Col 18(a)</u>
	t-Risk eighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE		Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weightin FTE	g Liv	ing Weig	tual ghted TE (	M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
	L09.7	129	6.0	0.0	0.0	574.0	129.3	0.0	0.0	0	.0 0	.0	0.0	1,026,040	267.3
	Col 19	) <u>Col 2</u> (	<u>0 Col</u>	21 Co	l 21(a)	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(</u>	(h)	<u>Col 22(c)</u>	<u>Col 22(d)</u>
_	Col 19 Total Weighte FTE		Comp zed Gen	outed A eral G	dopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund	al LOB	Base	LOB Authorized Percent	Maximu LOB Authoriz	um	Adopted LOB	2013-14 Legal LOB
	2,912.5	5 0	11,17	8,175 11,	230,968 1	1,178,175	-6,957	11,171,218	<b>3</b> 12,87	6,101	30.00%	3,862,8	30	2,995,000	2,995,000

Audited Enrollment Budget Reduction

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



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Randy Rockhold, Superintendent USD 235 Uniontown 601 Fifth Street Uniontown KS 66779

Audited Enrollment

Dear Mr. Rockhold,

The legal general fund budget for USD 235, for 2013-14, is **\$3,635,737**, and the legal supplemental general fund budget is **\$899,900**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## USD 235 Uniontown

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
442.5	422.5	429.0	431.3	0.0	4.5	435.8	0.0	190.9	126.4	10.5	0.0	0.0	245.0	111.7
<u>Col 9(b)</u> High At-Risk Weighted	<u>Col 10</u> Non- Proficient	<u>Col 10(a)</u> Non- Proficient	New	<u>Col 11(a)</u> New Facilities Weighted	Trans.	<u>Col 12(a)</u> Trans. Weighted	Ancillary	<u>Col 14</u> Declinin Woightin	g Cos	t of Virt	Fi ual M	HSU &SA	<b>Col 18</b> 2014 pec Ed	Col 18(a) Spec Ed
Weighted FTE	Headcount	Weighted FTE	FTE	FTE	Students Over 2.5	FTE	Weighting FTE	Weightin FTE	ng Livi FT	5 5			tate Aid	Weighted FTE
25.7	14	0.7	0.0	0.0	289.0	76.5	0.0	0.0	0.	0 0.	0	0.0 3	66,636	95.5
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Col</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorize	Adop		2013-14 Legal LOB
947.3	0	3,635	,737 3,6	90,237 3	,635,737	0	3,635,737	4,14	7,698	30.00%	1,244,309	9 899,	900	899,900

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



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Ron Meitler, Superintendent USD 237 Smith Center 216 S. Jefferson Smith Center KS 66967

Audited Enrollment Republished Budget

Dear Mr. Meitler,

The legal general fund budget for USD 237, for 2013-14, is **\$3,134,111**, and the legal supplemental general fund budget is **\$1,119,858**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## **USD 237 Smith Center**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col</u> FT		<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enr 9/20 2/20 ex 4y <u>ex vi</u>	oll /11 /12 r AR 6	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingua Weighteo FTE		5
402	.5	391.5	376.8	391.5	0.0	0.0	391.5	0.0	177.4	141.3	11.8	0.0	0.0	126.0	57.5
<u>Col 9</u> Hig At-F	gh	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	Col 12 Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declining			F	<u>ol 17</u> HSU 1&SA	<u><b>Col 18</b></u> 2014	<u>Col 18(a)</u> Spec Ed
Weig FT		Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	g Livi FT	5 5		FTE (AMS)	Spec Ed State Aid	Weighted FTE
0.	0	27	1.3	0.0	0.0	121.0	45.6	0.0	0.0	0.				504,615	131.5
9	<u>Col 19</u>	<u>Col 20</u>	<u>)</u> <u>Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>)</u> <u>Col</u>	<u>22(c)</u>	<u>Col 22(d)</u>
N	Total /eighted FTE	l Authoriz Transfei		eral G	dopted	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund		Base Fund	LOB Authorized Percent	Maximur LOB Authorize	Ado	opted OB	2013-14 Legal LOB
	816.6	0	3,134	,111 3,2	226,660 3	3,134,111	0	3,134,111	3,623	3,083	31.00%	1,123,15	6 1,11	9,858	1,119,858

Audited Enrollment Republished Budget

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



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Larry Combs, Superintendent USD 239 North Ottawa County PO Box 257 Minneapolis KS 67467-0257

Audited Enrollment Republished Budget

Dear Dr. Combs,

The legal general fund budget for USD 239, for 2013-14, is **\$4,501,590**, and the legal supplemental general fund budget is **\$1,530,392**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

### Audited Enrollment

### Republished Budget

## <u>USD 239 North Ottawa County</u>

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted s FTE
590.9	590.4	618.3	618.3	0.0	0.0	618.3	0.0	232.5	72.1	6.0	0.0	0.0	202.0	92.1
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>l Col</u>	<u>15 Col</u>	F	HSU	ol 18	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient <u>Headcount</u>	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE	ng Liv	st of Virt ing Weig TE F	hted I	FTE S	2014 pec Ed ate Aid	Spec Ed Weighted FTE
0.0	42	2.0	0.0	0.0	180.0	57.0	0.0	0.0	0	.0 0.	0	0.0 63	33,285	165.0
<u>Col 1</u>	9 <u>Col 2(</u>	<u>) Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 22</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weight FTE			eral Ge	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximun LOB Authorize	Adop		2013-14 Legal LOB
1,172.	9 0	4,501	,590 4,6	60,100 4	,501,590	0	4,501,590	5,10	1,306	30.00%	1,530,39	2 1,561,	379	1,530,392

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



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June 16, 2014 **FINAL** 

Janet Neufeld, Superintendent USD 240 Twin Valley Box 38 Bennington KS 67422-0038

Audited Enrollment Republished Budget Budget Reduction

Dear Ms. Neufeld,

The legal general fund budget for USD 240, for 2013-14, is **\$4,384,587**, and the legal supplemental general fund budget is **\$1,492,508**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,096 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

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Craig Neuenswander, Director School Finance

June 16, 2014 **FINAL** 

## **USD 240 Twin Valley**

2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	Col 3 FTE	<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>
Enroll 9/20/11 2/20/12	Enroll 9/20/12 2/20/13	Enroll 9/20/13 ex 4yr	Declining	FTE Enroll 2/20/14	At Risk 4 Yr Old FTE	Total	Virtual FTE 9/20/13	Low & High	Voc.	Voc.	Bilingual	Bilingual		At-Risk
ex 4yr AR ex virtual	ex 4yr AR ex virtual	AR ex virtual	Enrollment Provision	ex 4yr AR ex virtual	9/20/13 2/20/14	Adjusted Enroll	(info only)	Weighted FTE	Contact Hours	Weighted FTE	Contact Hours	Weighted FTE	At-Risk Students	Weighted FTE
576.0	582.5	578.5	582.5	0.0	12.0	594.5	9.3	228.4	150.9	12.6	0.0	0.0	211.0	96.2
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>117</b> ISU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weightin FTE		ng Weig	hted F		2014 pec Ed ate Aid	Spec Ed Weighted FTE
0.7	66	3.1	0.0	0.0	182.0	51.9	0.0	0.0	0.	0 9.	8 (	).0 5	58,291	145.5
<u>Col 1</u>	<u>9 Col 20</u>	<u>0 Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weight FTE	ed Authoriz		eral G	dopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun			LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
1,142	.7 0	4,385	5,683 4,4	49,091 4	1,385,683	-1,096	4,384,587	5,014	1,672	30.00%	1,504,402	2 1,492	,508	1,492,508

#### Column Notes

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

### Audited Enrollment Republished Budget

Budget Reduction



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Dave Porter, Superintendent USD 241 Wallace County Schools 521 N. Main Sharon Springs KS 67758

Audited Enrollment

Dear Mr. Porter,

The legal general fund budget for USD 241, for 2013-14, is **\$1,667,227**, and the legal supplemental general fund budget is **\$570,362**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 241 Wallace County Schools

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12	2/20/13	ex 4yr	Declining	2/20/14	FTE	Total	9/20/13	High	Voc.	Voc.	Bilingual	Bilingual		At-Risk
ex 4yr AR ex virtual	ex 4yr AR ex virtual	AR ex virtual	Enrollment Provision	ex 4yr AR ex virtual	9/20/13 2/20/14	Adjusted Enroll	(info only)	Weighted FTE	Contact Hours	Weighted FTE	Contact Hours	Weighted FTE	At-Risk Students	Weighted FTE
206.0	194.5	190.0	196.8	0.0	0.0	196.8	0.0	149.1	0.0	0.0	0.0	0.0	48.0	21.9
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u> Col</u>	<u>15</u> <u>Col</u>		<b>b<u>i 17</u> (</b> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk	Non-	Proficient		Facilities	Trans.	Trans.	Ancillary	Declinir	5	t of Virt		&SA	2014	Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightii FTE		ing Weig FE Fi			pec Ed tate Aid	Weighted FTE
0.0	4	0.2	0.0	0.0	54.0	25.1	0.0	0.0	0	.0 0.	0	0.0 1	58,594	41.3
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21</u> <u>Col</u>		<b>col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>I 22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	) <u>Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total		Comp	uted Ac	lopted	Legal		2013-14			LOB	Maximum	ı		2013-14
Weighte					General	Budget	Adjusted Leg			Authorized	LOB	Adop		Legal
FTE	Transfe			Fund	Fund	Reduction	General Fun		Fund	Percent	Authorize			LOB
434.4	0	1,667	,22/ 1,7	43,987 1	,667,227	0	1,667,227	1,90	1,206	30.00%	570,362	596,	377	570,362

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



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June 16, 2014 **FINAL** 

Dave Hale, Superintendent USD 242 Weskan 219 Coyote Blvd Weskan KS 67762-4004

Audited Enrollment

Dear Mr. Hale,

The legal general fund budget for USD 242, for 2013-14, is **\$976,003**, and the legal supplemental general fund budget is **\$333,308**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## USD 242 Weskan

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
99.5	100.0	90.8	100.0	0.0	0.0	100.0	0.0	101.4	0.0	0.0	22.6	1.5	21.0	9.6
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin			F	<b>5  17</b> 9 HSU &SA	<u>Col 18</u> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted		Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	0	ing Weig	hted I	FTE S	pec Ed tate Aid	Weighted FTE
0.0	10	0.5	0.0	0.0	34.0	13.9	0.0	0.0	0.	0 0.	0	0.0 1	05,177	27.4
<u>Col 19</u>	<u>) Col 2(</u>	<u>) Col</u>	<u>21 Col</u>		ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral Ge	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximun LOB Authorize	Adop		2013-14 Legal LOB
254.3	0	976,	003 99	97,112	976,003	0	976,003	1,11	1,025	30.00%	333,308	340,	339	333,308

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



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David Jackson, Superintendent USD 243 Lebo-Waverly Box 457 Waverly KS 66871-0457

Audited Enrollment Budget Reduction

Dear Mr. Jackson,

The legal general fund budget for USD 243, for 2013-14, is **\$3,780,019**, and the legal supplemental general fund budget is **\$1,165,000**. 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 \$3,481 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

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Craig Neuenswander, Director School Finance

## **USD 243 Lebo-Waverly**

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	Col 1 FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
E 9/ 2/ ex	Enroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info V only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Student	5
2	95.7	485.5	491.0	491.0	0.0	0.0	491.0	1.7	205.9	171.2	14.3	0.0	0.0	170.0	77.5
А	<b>bl 9(b)</b> High t-Risk eighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a</u> Non- Proficient Weighted FTE	New	Col 11(a) New Facilities Weighted FTE	Col 12 Trans. Students Over 2.5	<b>Col 12(a)</b> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	g Cost	t of Virt ng Weig	F ual M hted I	HSU I&SA FTE S	<b>Col 18</b> 2014 Spec Ed tate Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
	0.0	36	1.7	0.0	0.0	122.0	37.5	0.0	0.0	0.	0 1.	8	0.0 5	98,979	156.1
	<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	<u>22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	2(c)	<u>Col 22(d)</u>
-	Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Lega General Fund			LOB Authorized Percent	Maximun LOB Authorize	Adoj	oted )B	2013-14 Legal LOB
	985.8	0	3,783	,500 3,8	310,750 3	8,783,500	-3,481	3,780,019	4,277	7,039	30.00%	1,283,11	2 1,165	5,000	1,165,000

#### Column Notes

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

### Audited Enrollment

**Budget Reduction** 



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Cliff Williams, Superintendent USD 244 Burlington 200 South 6th Burlington KS 66839-1700

Audited Enrollment

Dear Mr. Williams,

The legal general fund budget for USD 244, for 2013-14, is **\$5,998,794**, and the legal supplemental general fund budget is **\$2,045,166**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## **USD 244 Burlington**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
819.7	797.7	810.7	810.7	0.0	4.5	815.2	0.0	252.0	239.9	20.0	2.5	0.2	221.0	100.8
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-		<u>Col 11(a)</u> New		<u>Col 12(a)</u>		<u>Col 14</u>			FI	ISU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE	5	ing Weig	hted F	TE S	2014 pec Ed ate Aid	Spec Ed Weighted FTE
0.0	44	2.0	0.0	0.0	230.0	54.3	0.0	0.0	0.	0 0.	0 (	0.0 1,2	222,580	318.5
Col 19	<u>) Col 2(</u>	<u>) Col</u>	<u>21 Col</u>		col 21(b)	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	1 22	<u>Col 22(a)</u>	<u>Col 22(b</u>	) <u>Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
1,563.0	0 0	5,998	,794 6,0	74,786 5	,998,794	0	5,998,794	6,81	7,219	30.00%	2,045,166	5 2,056	,736	2,045,166

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



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Mike Kastle, Superintendent USD 245 LeRoy-Gridley Box 278 LeRoy KS 66857

Audited Enrollment Budget Reduction

Dear Mr. Kastle,

The legal general fund budget for USD 245, for 2013-14, is **\$1,893,190**, and the legal supplemental general fund budget is **\$667,209**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$2,398 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

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Craig Neuenswander, Director School Finance

## **USD 245 LeRoy-Gridley**

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr A <u>ex virtua</u>	Enroll 9/20/12 2/20/13 R ex 4yr AR	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
208.0	213.9	198.0	213.9	0.0	0.0	213.9	0.0	152.4	18.4	1.5	0.0	0.0	73.0	33.3
Col 9(b High At-Risk	Non-	Col 10(a Non- Proficient	t New	<u>Col 11(a)</u> New Facilities	Trans.	Col 12(a) Trans.	Ancillary	Col 14 Declining	g Cost	of Virt	F ual M	HSU &SA	2014	Col 18(a) Spec Ed
Weighte FTE	d Proficient Headcoun	5	l Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	g Livii FT	5 5			pec Ed tate Aid	Weighted FTE
0.0	18	0.8	0.0	0.0	105.0	32.0	0.0	0.0	0.0	) 0.	0	0.0 2	30,302	60.0
Col	<u>19 Col 2</u>	<u>:0 Col</u>	<u>21 Co</u>		col 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	<u>22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
To Weig F	hted Author		eral G	dopted	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund			LOB Authorized Percent	Maximum LOB Authorize	Adop		2013-14 Legal LOB
49	3.9 0	1,895	5,588 1,9	38,958 1	,895,588	-2,398	1,893,190	2,224	1,030	30.00%	667,209	676,	119	667,209

Audited Enrollment Budget Reduction

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



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June 16, 2014 **FINAL** 

Greg Gorman, Superintendent USD 246 Northeast Box 669 Arma KS 66712-0669

Audited Enrollment

Dear Mr. Gorman,

The legal general fund budget for USD 246, for 2013-14, is **\$3,938,556**, and the legal supplemental general fund budget is **\$1,340,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## **USD 246 Northeast**

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
487.8	462.0	477.5	477.5	0.0	6.0	483.5	0.0	204.0	0.0	0.0	0.0	0.0	304.0	138.6
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-		<u>Col 11(a)</u> New		<u>Col 12(a)</u>		<u>Col 14</u>			FI	HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE	5	ing Weig	hted F		2014 pec Ed ate Aid	Spec Ed Weighted FTE
31.9	46	2.1	0.0	0.0	205.0	46.1	0.0	0.0	0.	0 0.	0 0	0.0 4	60,544	120.0
Col 19	<u>) Col 20</u>	<u>) Col</u>	<u>21 Co</u>		ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	1 22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE			eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
1,026.	2 0	3,938	,556 4,0	077,107 3	,938,556	0	3,938,556	4,53	8,181	30.00%	1,361,454	4 1,340	,000	L,340,000

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



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June 16, 2014 **FINAL** 

Glenn Fortmayer, Superintendent USD 247 Cherokee 506 S Smelter Cherokee KS 66724-5015

Audited Enrollment

Dear Dr. Fortmayer,

The legal general fund budget for USD 247, for 2013-14, is **\$5,038,910**, and the legal supplemental general fund budget is **\$1,718,531**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## **USD 247 Cherokee**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
655.0	652.6	615.5	652.6	0.0	5.5	658.1	0.0	238.6	133.3	11.1	0.0	0.0	284.0	129.5
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin			FI	<b>b<u>i 17</u> HSU &amp;SA</b>	<b>Col 18</b> 2014	<u><b>Col 18(a)</b></u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE	ng Livi FT				pec Ed ate Aid	Weighted FTE
16.3	82	3.8	0.0	0.0	342.0	86.7	0.0	0.0	0.	0 0.	0 (	0.0 6	47,966	168.8
<u>Col 19</u>	<u>) Col 2(</u>	<u>) Col</u>	<u>21 Col</u>		ol 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base / Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
1,312.9	90	5,038	,910 5,1	19,124 5	,038,910	0	5,038,910	5,72	8,435	30.00%	1,718,531	L 1,747	,256	1,718,531

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



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Blaise Bauer, Superintendent USD 248 Girard 415 North Summit Girard KS 66743-1128

Audited Enrollment Budget Reduction

Dear Mr. Bauer,

The legal general fund budget for USD 248, for 2013-14, is **\$6,883,154**, and the legal supplemental general fund budget is **\$2,118,500**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,753 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

# USD 248 Girard

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	col 1 FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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</u>	<u>(a)</u> <u>Col 9</u>	<u>Col 9(a)</u>
E 9/ 2/ ex	nroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingua Contact Hours		nted At-Ris	5
1,	011.5	1,000.0	973.5	1,000.0	0.0	7.0	1,007.0	0.0	245.7	260.4	21.7	23.3	1.5	5 403.0	183.8
	<b>l 9(b)</b> High	<u>Col 10</u>	<u>Col 10(a</u> Non-		<u>Col 11(a)</u> New		<u>Col 12(a)</u>		<u>Col 14</u>				<b>Col 17</b> FHSU	<u>Col 18</u>	<u>Col 18(a)</u>
	t-Risk eighted FTE	Non- Proficient Headcount	Proficient Weightec FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weightin FTE		ng Weig	hted	M&SA FTE KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
	14.1	38	1.8	0.0	0.0	325.0	80.8	0.0	0.0	0.0	0.	0	0.0	913,471	238.0
	<u>Col 19</u>	<u>Col 2</u>	<u>0 Col</u>	<u>21 Co</u>		<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(</u>	<u>b) C</u>	<u>ol 22(c)</u>	<u>Col 22(d)</u>
_	Total Weighte FTE	ed Authoriz Transfe		eral G	dopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun			LOB Authorized Percent	Maximu LOB Authoriz	ŀ	Adopted LOB	2013-14 Legal LOB
	1,794.4	4 0	6,886	5,907 7,1	45,972 6	5,886,907	-3,753	6,883,154	7,812	2,992	30.00%	2,343,8	98 2,	,118,500	2,118,500

Audited Enrollment Budget Reduction

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



<u>School Finance</u>

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June 16, 2014 **FINAL** 

Rick Simoncic, Superintendent USD 249 Frontenac Public Schools 208 S. Cayuga Frontenac KS 66763

Audited Enrollment Republished Budget Budget Reduction

Dear Mr. Simoncic,

The legal general fund budget for USD 249, for 2013-14, is **\$5,880,150**, and the legal supplemental general fund budget is **\$1,536,000**. 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 \$817 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

### USD 249 Frontenac Public Schools 2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingua Weighte FTE		5
867.0	871.0	881.5	881.5	0.0	7.0	888.5	0.0	252.6	178.7	14.9	9.6	0.6	325.0	148.2
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<b>Col 10(a</b> ) Non- Proficient		<u>Col 11(a)</u> New Facilities	Col 12 Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declining			F	<b>ol 17</b> HSU 1&SA	<u>Col 18</u> 2014	<u><b>Col 18(a)</b></u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	ig Livi FT		<b>,</b>	FTE (AMS)	Spec Ed State Aid	Weighted FTE
3.6	58	2.7	0.0	0.0	94.0	17.6	0.0	0.0	0.	0 0	.0	0.0	781,511	203.6
<u>Col 1</u>	<u>9 Col 2(</u>	<u>) Col</u>	<u>21 Col</u>		<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col</u>	<u>22(c)</u>	<u>Col 22(d)</u>
Total Weight FTE			eral G	dopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun			LOB Authorized Percent	Maximur LOB Authorize	Ad	opted _OB	2013-14 Legal LOB
1,532.	3 0	5,880	,967 5,9	57,344 5	5,880,967	-817	5,880,150	6,671	1,638	30.00%	2,001,49	1 1,5	36,000	1,536,000

#### Column Notes

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

Audited Enrollment Republished Budget

Budget Reduction



Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax

www.ksde.org

June 16, 2014 **FINAL** 

Destry Brown, Superintendent USD 250 Pittsburg PO Box 75 Pittsburg KS 66762-0075

Audited Enrollment Republished Budget Budget Reduction

Dear Mr. Brown,

The legal general fund budget for USD 250, for 2013-14, is **\$18,056,764**, and the legal supplemental general fund budget is **\$6,056,200**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,794 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

June 16, 2014 **FINAL** 

## USD 250 Pittsburg

2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AR	2/20/13 ex 4yr AR	ex 4yr AR	Declining Enrollment	2/20/14 ex 4yr AR	FTE 9/20/13	Total Adjusted	9/20/13 (info	High Weighted	Voc. Contact	Voc. Weighted	Bilingual Contact	Bilingual Weighted	At-Risk	At-Risk Weighted
ex virtual	ex virtual	ex virtual	Provision	ex virtual	2/20/14	Enroll	only)	FTE	Hours	FTE	Hours	FTE	Students	
2,686.4	2,716.8	2,806.8	2,806.8	0.0	20.0	2,826.8	2.0	99.1	370.3	30.9	735.4	48.4	1,727.0	787.5
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>117 (</b> ISU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk	Non-	Proficient		Facilities	Trans.	Trans.	Ancillary	Declining	5				2014	Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	ig Livi FT				pec Ed ate Aid	Weighted FTE
181.3	188	8.7	0.0	0.0	427.3	66.1	0.0	0.0	0.	0 2.	1 (	).0 2,5	511,013	654.3
<u>Col 1</u>	<u>9 Col 20</u>	<u>0 Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(b)</u>	) <u>Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Tota		Comp		dopted	Legal		2013-14			LOB	Maximum			2013-14
Weight FTE				eneral Fund	General Fund	Budget Reduction	Adjusted Leg General Fund			Authorized Percent	LOB Authorized	Adop d LO		Legal LOB
4,705	.2 0	18,058	8,558 18,	360,608 1	8,058,558	-1,794	18,056,764	20,46	8,653	30.00%	6,140,596	6,056	,200	6,056,200

#### Column Notes

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

### Audited Enrollment Republished Budget

Budget Reduction



Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax

www.ksde.org

Aron Dody, Superintendent USD 251 North Lyon County Box 527 Americus KS 66835

Audited Enrollment Budget Reduction

Dear Mr. Dody,

The legal general fund budget for USD 251, for 2013-14, is **\$3,604,747**, and the legal supplemental general fund budget is **\$1,227,774**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$2,205 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

# USD 251 North Lyon County

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	col 1 FTE	<u>Col 2</u> FTE	Col 3 FTE	<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>
E 9/ 2/ ex	nroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info V only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Student	5
4	18.0	428.0	432.8	432.8	0.0	0.0	432.8	0.0	190.0	74.3	6.2	0.0	0.0	203.0	92.6
	<b>l 9(b)</b> High	<u>Col 10</u>	<u>Col 10(a</u> Non-	<u>) Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>bl 17</b> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
We	t-Risk eighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE		ng Weig	hted		2014 Spec Ed tate Aid	Spec Ed Weighted FTE
	16.9	27	1.3	0.0	0.0	261.1	76.6	0.0	0.0	0.0	) 0.	0	0.0 4	73,478	123.4
	<u>Col 19</u>	<u>Col 20</u>	<u>0 Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	<u>22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	) <u>Col 2</u>	2(c)	<u>Col 22(d)</u>
_	Total Weighte FTE	ed Authoriz Transfe		eral G	dopted	Legal General Fund	Budget Reduction	2013-14 Adjusted Lega General Fund			LOB Authorized Percent	Maximun LOB Authorize	Ado	oted )B	2013-14 Legal LOB
	939.8	0	3,606	i,952 3,€	566,441 3	3,606,952	-2,205	3,604,747	4,092	,579	30.00%	1,227,77	4 1,248	3,312	1,227,774

Audited Enrollment Budget Reduction

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



Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax

www.ksde.org

Mike Argabright, Superintendent USD 252 Southern Lyon County Box 278 Hartford KS 66854

Audited Enrollment Budget Reduction

Dear Mr. Argabright,

The legal general fund budget for USD 252, for 2013-14, is **\$4,025,178**, and the legal supplemental general fund budget is **\$1,368,948**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,187 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

### Audited Enrollment

### **Budget Reduction**

# USD 252 Southern Lyon County

# 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AR ex virtual	2/20/13 ex 4yr AR ex virtual	ex 4yr AR ex virtual	Declining Enrollment Provision	2/20/14 ex 4yr AR ex virtual	FTE 9/20/13 2/20/14	Total Adjusted Enroll	9/20/13 (info only)	High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
499.5	508.2	514.5	514.5	0.0	4.0	518.5	0.0	212.6	191.5	16.0	0.0	0.0	186.0	84.8
	Col 10	<u>Col 10(a)</u>		<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	Col 14			16 0		Col 19	<u>Col 18(a)</u>
<u>Col 9(b)</u> High	<u>Col 10</u>	Non-	<u>) Col 11</u>	New	<u>C0112</u>	<u>COI 12(a)</u>	<u>cor 15</u>	<u>Col 14</u>	<u>co</u>	<u>15</u> <u>Col</u>		ol 17 ( HSU	<u>Col 18</u>	<u>COI 10(a)</u>
At-Risk	Non-	Proficient		Facilities	Trans.	Trans.	Ancillary	Declinin	5	st of Virt			2014	Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE		ring Weig TE F			pec Ed ate Aid	Weighted FTE
1.2	28	1.3	0.0	0.0	233.0	64.2	0.0	0.0	0	.0 0.	0	0.0 5	79,667	151.0
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21</u> <u>Co</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>)</u> <u>Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total		Comp	uted Ac	lopted	Legal		2013-14			LOB	Maximun	n		2013-14
Weighte					General	Budget	Adjusted Leg		Base	Authorized	LOB Authorizo	Adop		Legal
FTE	Transfe			Fund	Fund	Reduction	General Fun		Fund	Percent	Authorize			
1,049.0	5 0	4,028	,365 4,1	47,343 4	,028,365	-3,187	4,025,178	4,56	3,161	30.00%	1,368,94	8 1,409	,791	1,368,948

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



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June 16, 2014 **FINAL** 

Theresa Davidson, Superintendent USD 253 Emporia P.O. Box 1008 Emporia KS 66801-1008

Audited Enrollment

Dear Ms. Davidson,

The legal general fund budget for USD 253, for 2013-14, is **\$28,762,356**, and the legal supplemental general fund budget is **\$8,855,060**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 253 Emporia

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	Col 3 FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
4,191.1	4,179.6	4,210.1	4,210.1	0.0	66.0	4,276.1	3.7	149.8	781.9	65.2	5,809.0	382.4	2,647.0	1,207.0
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<b><u>Col 12</u></b> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin		l 15 <u>Col</u>	FI	<b>117</b> SU &SA	<u>Col 18</u> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted		Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin	ng Liv	ring Weig	hted F	TE S	pec Ed tate Aid	Weighted FTE
277.9	224	10.4	250.0	62.5	1,625.0	247.7	0.0	0.0	0	.0 3.	9	1.0 3,	109,437	810.2
<u>Col 19</u>	<u>) Col 20</u>	<u>) Col</u>	<u>21 Co</u>		<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfei		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
7,494.3	1 0	28,762	2,356 29,3	227,521 2	8,762,356	0	28,762,35	<b>5</b> 32,73	4,733	30.00%	9,820,420	) 8,855	,060	8,855,060

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



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June 16, 2014 **FINAL** 

Mark Buck, Superintendent USD 254 Barber County North Box 288 Medicine Lodge KS 67104-0288

Audited Enrollment

Dear Mr. Buck,

The legal general fund budget for USD 254, for 2013-14, is **\$3,494,499**, and the legal supplemental general fund budget is **\$1,201,493**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 254 Barber County North

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
424.5	444.0	446.5	446.5	0.0	2.5	449.0	0.0	194.7	65.2	5.4	0.0	0.0	159.0	72.5
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a)</u> Non-		Col 11(a) New		<u>Col 12(a)</u>		<u>Col 14</u>			FI	HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declinin Weightir FTE	5	ng Weig	hted F	TE S	2014 pec Ed ate Aid	Spec Ed Weighted FTE
0.4	13	0.6	0.0	0.0	124.0	48.5	0.0	0.0	0.	0 0.	0 (	0.0 5	35,174	139.4
<u>Col 19</u>	<u>9 Col 20</u>	<u>0 Col</u>	<u>21 Col</u>		<b>ol 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	1 22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
910.5	5 0	3,494	,499 3,6	30,748 3	,494,499	0	3,494,499	4,00	4,976	30.00%	1,201,493	3 1,228	,435	1,201,493

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



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Brad Morris, Superintendent USD 255 South Barber 512 Main Kiowa KS 67070

Audited Enrollment Republished Budget

Dear Mr. Morris,

The legal general fund budget for USD 255, for 2013-14, is **\$2,023,010**, and the legal supplemental general fund budget is **\$670,408**. 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 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 authorized transfers are noted on the reverse side.

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

June 16, 2014 **FINAL** 

### **USD 255 South Barber**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/1 2/20/12 ex 4yr A <u>ex virtu</u>	Enroll 9/20/12 2 2/20/13 R ex 4yr AR	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
215.0	220.5	235.0	235.0	0.0	2.0	237.0	0.0	154.3	76.4	6.4	0.0	0.0	80.0	36.5
<u>Col 9(t</u> High At-Risl	x Non-	<u>Col 10(a</u> Non- Proficien	t New	<u>Col 11(a)</u> New Facilities	Trans.	<u>Col 12(a)</u> Trans.	Ancillary	Col 14 Declining		of Virt	Fi ual M	HSU &SA	<b>Col 18</b> 2014	Col 18(a) Spec Ed
Weighte <u>FTE</u>	d Proficien Headcour	5	d Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weighting FTE	g Livi FT				pec Ed ate Aid	Weighted FTE
0.0	25	1.2	0.0	0.0	51.0	21.6	0.0	0.0	0.	0 0.	0 (	0.0 2	68,965	70.1
Co	<u>19 Col :</u>	<u>20 Col</u>	21 Co	<u>  21(a)</u>	Col 21(b)	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	) <u>Col 2</u>	2(c)	Col 22(d)
To Weig	tal hted Author FE Trans	Comp ized Gen	outed Ad eral G		2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund	al LOB I	Base /	LOB Authorized Percent	Maximum LOB Authorized	n Adop	ted	2013-14 Legal LOB
52	7.1 0	2,023	3,010 2,0	)59,087 2	2,023,010	0	2,023,010	2,294	,846	30.00%	688,454	670, <del>,</del>	408	670,408

Audited Enrollment Republished Budget

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



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David Hardage, Superintendent USD 256 Marmaton Valley 128 W. Oak Street Moran KS 66755-9710

Audited Enrollment

Dear Mr. Hardage,

The legal general fund budget for USD 256, for 2013-14, is **\$2,539,988**, and the legal supplemental general fund budget is **\$643,800**. 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.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## **USD 256 Marmaton Valley**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	Col 3 FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
308.0	288.0	277.0	291.0	0.0	4.5	295.5	0.0	146.6	93.6	7.8	0.0	0.0	135.0	61.6
<u>Col 9(b)</u> High At-Risk Weighted	Col 10 Non- Proficient	<u>Col 10(a)</u> Non- Proficient Weighted	New Facilities	<u>Col 11(a)</u> New Facilities Weighted	Trans. Students	Col 12(a) Trans. Weighted	Ancillary Weighting		ig Cost ng Livi	t of Virt ng Weig	Fi ual Mi hted F	HSU &SA TE S	<b>Col 18</b> 2014 pec Ed	<b>Col 18(a)</b> Spec Ed Weighted
FTE 10.1	Headcount 14	<u>FTE</u> 0.7	<u>FTE</u> 0.0	<u>FTE</u> 0.0	<u>Over 2.5</u> 125.0	FTE 37.3	<u>FTE</u> 0.0	<u>FTE</u> 0.0	<u>FT</u> 0.		•		ate Aid 92,356	FTE 102.2
<u>Col 1</u> Tota Weight	ll ted Authoriz	Comp zed Gene	outed Ac eral G	lopted eneral	<b>ol 21(b)</b> 2013-14 Legal General	Col 21(c) Budget	Col 21(d) 2013-14 Adjusted Leg	jal LOB	Base /	Col 22(a) LOB Authorized	Col 22(b) Maximum LOB	Adop	ted	<u>Col 22(d)</u> 2013-14 Legal
FTE 661.		ers Fur 2,539		Fund 570,056 2	Fund ,539,988	Reduction 0	General Fun 2,539,988		Fund 3,395	Percent 30.00%	Authorized 877,019	d LO 643,8		LOB 643,800

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 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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Jack Koehn, Superintendent USD 257 Iola 305 North Washington Street Iola KS 66749-2997

Audited Enrollment Budget Reduction

Dear Mr. Koehn,

The legal general fund budget for USD 257, for 2013-14, is **\$9,209,065**, and the legal supplemental general fund budget is **\$3,143,739**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,286 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

# <u>USD 257 Iola</u>

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE		<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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(</u>	<u>a) Col 9</u>	<u>Col 9(a)</u>
Enrol 9/20/1 2/20/1 ex 4yr	.1 9 .2 2 AR ex	Enroll 9/20/12 2/20/13 x 4yr AR	Enroll 9/20/13 ex 4yr AR	Declining Enrollment	FTE Enroll 2/20/14 ex 4yr AR	At Risk 4 Yr Old FTE 9/20/13	Total Adjusted	•	Low & High Weighted	Voc. Contact	Voc. Weighted		Weight	ed At-Risl	5
<u>ex virtu</u> 1,288.		x virtual 1,257.0	ex virtual 1,258.5	Provision 1,268.0	ex virtual 0.0	<u>2/20/14</u> 14.0	Enroll 1,282.0	only) 0.0	FTE 193.0	Hours 253.0	FTE 21.1	Hours 0.0	<u>FTE</u> 0.0	Studen 706.0	
1,200.	5	1,237.0	1,230.3	1,200.0	0.0	14.0	1,202.0	0.0	193.0	233.0	21.1	0.0	0.0	700.0	521.9
<u>Col 9(</u> High		<u>Col 10</u>	<u>Col 10(a)</u> Non-	<u>Col 11</u>	<u>Col 11(a)</u> New	) <u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Co</u>		: <b>ol 17</b> ⁼HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Ris Weight FTE	ed I	Non- Proficient Headcount	Proficient Weighted FTE		Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weightin FTE		ing Weig	ghted	4&SA FTE (AMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
74.1		75	3.5	0.0	0.0	348.0	73.9	0.0	0.0	0	0 0	.0	0.0	1,653,321	430.8
							/ >				/ >	/			
<u>Cc</u>	<u>ol 19</u>	<u>Col 20</u>	<u>Col</u>	<u>21 Co</u>		<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(</u>	<u>) Co</u>	<u>l 22(c)</u>	<u>Col 22(d)</u>
We	otal ighted -TE	Authorize Transfer		eral G	dopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund			LOB Authorized Percent	Maximu LOB Authorize	A	dopted LOB	2013-14 Legal LOB
2,4	400.3	0	9,212	,351 9,3	380,840	9,212,351	-3,286	9,209,065	10,479	9,131	30.00%	3,143,73	39 3,1	.67,336	3,143,739

Audited Enrollment Budget Reduction

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



Kansas State Department of Education Landon State Office Building 900 SW Jackson Street, Suite 356 Topeka, Kansas 66612-1212 (785) 296-3872 (785) 296-6659 - fax

www.ksde.org

K.B. Criss, Superintendent USD 258 Humboldt 801 New York Humboldt KS 66748-1801

Audited Enrollment Republished Budget

Dear Mr. Criss,

The legal general fund budget for USD 258, for 2013-14, is **\$5,117,973**, and the legal supplemental general fund budget is **\$1,644,637**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

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Craig Neuenswander, Director School Finance

## USD 258 Humboldt

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

	col 1 FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
E 9/ 2/ ex	inroll 20/11 20/12 4yr AR virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Student	5
5	36.0	555.5	586.6	586.6	0.0	5.0	591.6	147.9	227.8	262.1	21.8	0.0	0.0	262.0	119.5
А	<b>bl 9(b)</b> High t-Risk eighted	<u>Col 10</u> Non- Proficient	<u>Col 10(a</u> Non- Proficient Weighted	New	<u>Col 11(a)</u> New Facilities Weighted	Col 12 Trans. Students	<u>Col 12(a)</u> Trans. Weighted	<u>Col 13</u> Ancillary Weighting	<u>Col 14</u> Declining Weightin	g Cost	of Virt	F ual M	HSU &SA	<b>Col 18</b> 2014 Spec Ed	<u>Col 18(a)</u> Spec Ed Weighted
	FTE	Headcount	5	FTE	FTE	Over 2.5	FTE	FTE	FTE	FTI	5 5			tate Aid	FTE
	17.1	31	1.4	0.0	0.0	86.0	24.5	0.0	0.0	0.0	) 156	5.3	0.0 6	65,778	173.5
	<u>Col 19</u>	<u>Col 20</u>	<u>0 Col</u>	<u>21 Co</u>		<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	<u>22 (</u>	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	2(c)	<u>Col 22(d)</u>
-	Total Weighte FTE	ed Authoriz Transfe		eral G	dopted	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fund			LOB outhorized Percent	Maximun LOB Authorize	Ado	oted )B	2013-14 Legal LOB
	1,333.5	5 0	5,117	7,973 5,2	231,578 5	5,117,973	0	5,117,973	5,808	3,058	30.00%	1,742,41	7 1,644	4,637	1,644,637

#### Column Notes

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

## Audited Enrollment

### Republished Budget



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June 16, 2014 **FINAL** 

John Allison, Superintendent USD 259 Wichita 201 N Water Wichita KS 67202-1292

Audited Enrollment Republished Budget Budget Reduction

Dear Mr. Allison,

The legal general fund budget for USD 259, for 2013-14, is **\$329,262,412**, and the legal supplemental general fund budget is **\$110,870,767**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$5,749 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

# USD 259 Wichita

## 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AF ex virtua		ex 4yr AR ex virtual	Declining Enrollment Provision	2/20/14 ex 4yr AR ex virtual	FTE 9/20/13 2/20/14	Total Adjusted Enroll	9/20/13 (info only)	High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
44,797.8		45,888.3	45,888.3	0.0	956.0	46,844.3	194.0	1,641.4	9,513.7	792.8	35,462.9		34,402.0	
<u>Col 9(b</u> ) High	<u>Col 10</u>	<u>Col 10(a</u> Non-	) <u>Col 11</u>	<u>Col 11(a</u> New	) <u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<b>  <u>17</u> <u>Co</u> </b>  SU	<u>18</u>	<u>Col 18(a)</u>
At-Risk	Non-	Proficient		Facilities		Trans.	Ancillary	Declining			ual M8	kSA 20	)14	Spec Ed
Weighted FTE	l Proficient Headcount	Weighted FTE	l Facilities FTE	Weightec FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	g Livi FT	5 5			ec Ed e Aid	Weighted FTE
3,612.2	2,180	101.4	5,511.5	1,377.9	14,383.0	2,192.0	0.0	0.0	0.	220	5.0 0	.0 42,14	7,885	10,981.7
<u>Col</u>	<u>19</u> <u>Col 2</u>	<u>0 Col</u>	<u>21 Co</u>	<u>l 21(a)</u>	<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(</u>	<u>c)</u>	<u>Col 22(d)</u>
Tot		Comp		dopted	Legal		2013-14		_	LOB	Maximum			2013-14
Weigl FT				eneral Fund	General Fund	Budget Reduction	Adjusted Leg General Fun			Authorized Percent	LOB Authorized	Adopte LOB	a	Legal LOB
85,79	01.6 0	329,26	58,161 329	,428,205 3	29,268,161	-5,749	329,262,41	<b>2</b> 373,78	30,172	30.00%	112,134,05	2 110,870,2	767 11	0,870,767

#### Column Notes

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

### Audited Enrollment Republished Budget

Budget Reduction



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www.ksde.org

June 16, 2014 **FINAL** 

Craig Wilford, Superintendent USD 260 Derby 120 E. Washington Derby KS 67037-1489

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

Dear Mr. Wilford,

The legal general fund budget for USD 260, for 2013-14, is **\$36,770,344**, and the legal supplemental general fund budget is **\$12,577,953**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,150 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

# USD 260 Derby

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AR ex virtual	2/20/13 ex 4yr AR ex virtual	ex 4yr AR ex virtual	Declining Enrollment Provision	2/20/14 ex 4yr AR ex virtual	FTE 9/20/13 2/20/14	Total Adjusted Enroll	9/20/13 (info only)	High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted 5 FTE
6,261.4	6,296.4	6,335.1	6,335.1	47.0	24.5	6,406.6	19.7	224.5	1,280.6	106.7	1,433.6	94.4	2,497.0	
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a</u> Non-	) <u>Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<u>b<b>i 17</b></u> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk	Non-	Proficient		Facilities	Trans.	Trans.	Ancillary	Declinin	5		tual M	&SA	2014	Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	l Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightin FTE	ig Livi FT				pec Ed tate Aid	Weighted FTE
69.9	385	17.9	0.0	0.0	1,508.0	229.8	0.0	0.0	0.		•		877,371	1,270.8
	505	17.5	0.0	0.0	1,500.0	225.0	0.0	0.0	0.			1.0 1,	077,071	1,2,0.0
<u>Col 19</u>	<u>9 Col 20</u>	<u>)</u> <u>Col</u>	<u>21</u> <u>Co</u>		<u>Col 21(b)</u> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col</u>	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total		Comp	outed Ad	dopted	Legal		2013-14			LOB	Maximum	า		2013-14
Weight				eneral	General	Budget	Adjusted Leg			Authorized	LOB	Adop		Legal
FTE				Fund	Fund	Reduction	General Fun			Percent	Authorize			
9,580.	.9 0	36,77	1,494 36,	899,683 3	6,771,494	-1,150	36,770,344	41,92	6,509	30.00%	12,577,95	12,619	9,579 <b>1</b>	.2,577,953

#### Column Notes

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

## Audited Enrollment

Includes 2/20/14 Military FTE

### **Budget Reduction**



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www.ksde.org

John Burke, Superintendent USD 261 Haysville 1745 West Grand Ave. Haysville KS 67060

Audited Enrollment

Dear Dr. Burke,

The legal general fund budget for USD 261, for 2013-14, is **\$31,530,705**, and the legal supplemental general fund budget is **\$10,711,956**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

# USD 261 Haysville

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR <u>ex virtual</u>	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Student	5
4,886.6	4,996.6	5,013.5	5,013.5	0.0	74.5	5,088.0	0.0	178.3	829.3	69.1	254.5	16.8	2,499.0	1,139.5
<b>Col 9(b)</b> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient	New	<u>Col 11(a)</u> New Facilities	Trans.	<u>Col 12(a)</u> Trans.	Ancillary	<u>Col 14</u> Declinin	g Cos	<b>15 Col</b> it of Virt	FF ual Ma	HSU &SA	<b>Col 18</b> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE	5	ing Weig FE F			pec Ed ate Aid	Weighted FTE
246.7	238	11.1	0.0	0.0	1,762.0	268.5	0.0	0.0	0	.0 0.	0 0	0.0 4,	595,727	1,197.4
<u>Col 19</u>	<u>Col 20</u>	<u>) Col</u>	<u>21 Co</u>		<b>Col 21(b)</b> 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Co	<u>  22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
8,215.4	4 0	31,530	0,705 31,	705,718 3	1,530,705	0	31,530,70	<b>5</b> 35,70	6,521	30.00%	10,711,95	6 10,772	2,930	10,711,956

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



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June 16, 2014 **FINAL** 

Cory Gibson, Superintendent USD 262 Valley Center Pub Sch 143 S. Meridian Valley Center KS 67147

Audited Enrollment Republished Budget Budget Reduction

Dear Mr. Gibson,

The legal general fund budget for USD 262, for 2013-14, is **\$15,585,734**, and the legal supplemental general fund budget is **\$5,171,912**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$575 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

414

Craig Neuenswander, Director School Finance

### USD 262 Valley Center Pub Sch 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11	Enroll 9/20/12	Enroll 9/20/13		FTE Enroll	At Risk 4 Yr Old		Virtual FTE	Low &						
2/20/12 ex 4yr AR ex virtual	2/20/13 ex 4yr AR ex virtual	ex 4yr AR ex virtual	Declining Enrollment Provision	2/20/14 ex 4yr AR ex virtual	FTE 9/20/13 2/20/14	Total Adjusted Enroll	9/20/13 (info only)	High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingua Weighte FTE		5
2,496.3	2,536.9	2,584.5	2,584.5	0.0	15.5	2,600.0	51.5	91.1	770.2	64.2	209.9	13.8	821.0	374.4
<u>Col 9(b)</u> High	<u>Col 10</u>	<u>Col 10(a</u> Non-	<u>) Col 11</u>	<u>Col 11(a)</u> New	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col</u>	<u>15 Col</u>		<u>ol 17</u> HSU	<u>Col 18</u>	<u>Col 18(a)</u>
At-Risk Weighted FTE	Non- Proficient Headcount	Proficient Weighted		Facilities	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE		ng Weig	ual M hted	I&SA FTE AMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	152	7.1	0.0	0.0	1,356.0	206.7	0.0	0.0	0.	0 54	.1	0.0	2,403,387	626.2
<u>Col 1</u>	<u>9 Col 20</u>	<u>) Col</u>	21 Co	<u>l 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	22	<u>Col 22(a)</u>	<u>Col 22(b</u>	) Col	<u>22(c)</u>	<u>Col 22(d)</u>
Total Weight	ed Authoriz	Comp ed Gen	outed Ad eral G	dopted eneral	2013-14 Legal General	Budget	2013-14 Adjusted Leg	al LOB I	Base	LOB Authorized	Maximun LOB	n Ad	opted	2013-14 Legal
<u>FTE</u> 4,037.				Fund 728,699 1	Fund 5,586,309	Reduction -575	General Fun 15,585,734			Percent 30.00%	Authorize 5,257,83		<u>OB</u> 1,912	LOB 5,171,912

#### Column Notes

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

Audited Enrollment Republished Budget

**Budget Reduction** 



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June 16, 2014 **FINAL** 

Brad Rahe, Superintendent USD 263 Mulvane Box 130 Mulvane KS 67110

Audited Enrollment

Dear Dr. Rahe,

The legal general fund budget for USD 263, for 2013-14, is **\$9,942,829**, and the legal supplemental general fund budget is **\$3,357,038**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## USD 263 Mulvane

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	5
1,759.0	1,736.9	1,741.6	1,745.8	0.0	15.0	1,760.8	0.0	61.7	433.1	36.1	5.8	0.4	504.0	229.8
<b>Col 9(b)</b> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	New	Col 11(a) New Facilities Weighted FTE	Col 12 Trans. Students Over 2.5	Col 12(a) Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	Col 14 Declinir Weightin FTE	ng Cos ng Liv	<b>I 15 Col</b> st of Virt ring Weig TE F	ual M hted	HSU I&SA FTE S	<b>Col 18</b> 2014 Spec Ed tate Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	130	6.0	34.1	8.5	429.0	76.9	0.0	0.0		.0 0.			525,298	397.4
Col 19 Total Weight	ed Authoriz	Comp ed Gene	uted Ac eral G	lopted eneral	<b>Col 21(b)</b> 2013-14 Legal General	Col 21(c) Budget	Col 21(d) 2013-14 Adjusted Leg	al LOB	<b>I 22</b> Base	Col 22(a) LOB Authorized	Col 22(b Maximun LOB	n Adop	oted	<u>Col 22(d)</u> 2013-14 Legal
FTE 2,577.	Transfe 6 50,000			Fund 943,980 9	Fund 9,942,829	Reduction 0	General Fun 9,942,829		Fund 90,125	Percent 30.00%	Authorize 3,357,03			LOB 3,357,038

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



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Mike Roth, Superintendent USD 264 Clearwater Box 248 Clearwater KS 67026

Audited Enrollment

Dear Mr. Roth,

The legal general fund budget for USD 264, for 2013-14, is **\$7,245,760**, and the legal supplemental general fund budget is **\$2,458,110**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of **\$4,433**, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

A AIG

Craig Neuenswander, Director School Finance

## **USD 264 Clearwater**

### 2013-14 Legal Maximum General Fund Budget

(general fund computed using <u>\$3,838</u> BSAPP)

<u>Col 1</u> FTE	<u>Col 2</u> FTE	<u>Col 3</u> FTE	<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>
Enroll 9/20/11 2/20/12 ex 4yr AR <u>ex virtual</u>	Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Student	5
1,186.1	1,136.3	1,128.6	1,150.3	0.0	3.0	1,153.3	0.0	224.1	40.7	3.4	0.0	0.0	254.0	115.8
<u>Col 9(b)</u> High At-Risk	<u>Col 10</u> Non-	<u>Col 10(a)</u> Non- Proficient		<u>Col 11(a)</u> New Facilities	<u>Col 12</u> Trans.	<u>Col 12(a)</u> Trans.	<u>Col 13</u> Ancillary	<u>Col 14</u> Declinin			FI	<u>I 17</u> ISU &SA	<u>Col 18</u> 2014	<u>Col 18(a)</u> Spec Ed
Weighted FTE	Proficient Headcount	Weighted FTE	Facilities FTE	Weighted FTE	Students Over 2.5	Weighted FTE	Weighting FTE	Weightir FTE	ng Livi FT	5 5			pec Ed tate Aid	Weighted FTE
0.0	105	4.9	0.0	0.0	507.5	98.2	0.0	0.0	0.	0 0.	0 1	L.O 1,	102,230	287.2
<u>Col 19</u>	<u>) Col 20</u>	<u>) Col</u>	<u>21 Col</u>		col 21(b) 2013-14	<u>Col 21(c)</u>	<u>Col 21(d)</u>	Col	1 22	<u>Col 22(a)</u>	<u>Col 22(b</u> )	<u>) Col 2</u>	<u>2(c)</u>	<u>Col 22(d)</u>
Total Weighte FTE	ed Authoriz Transfe		eral G	lopted eneral Fund	Legal General Fund	Budget Reduction	2013-14 Adjusted Leg General Fun		Base Fund	LOB Authorized Percent	Maximum LOB Authorized	Adop		2013-14 Legal LOB
1,887.9	9 0	7,245	,760 7,5	08,279 7	,245,760	0	7,245,760	8,19	3,700	30.00%	2,458,110	) 2,546	,371	2,458,110

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