



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 101 Erie-Galesburg
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
25.7	34	1.6	16.2	4.1	266.0	72.7	0.0	0.0	0.0	0.0	0.0	646,321	168.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,140.5	45,740	4,422,979	4,754,198	4,422,979	0	4,422,979	5,040,486	30.00%	1,512,146	1,595,830	1,512,146

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 102 Cimarron-Ensign
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3.2	26	1.2	43.0	10.8	101.0	38.5	0.0	0.0	0.0	11.1	0.0	482,516	125.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,248.5	0	4,791,743	4,858,140	4,791,743	0	4,791,743	5,515,755	30.00%	1,654,727	1,375,000	1,375,000

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 103 Cheylin
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.6	2	0.1	1.5	0.4	54.0	25.1	0.0	0.0	0.0	0.0	0.0	146,725	38.2

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
349.2	0	1,340,230	1,374,388	1,340,230	0	1,340,230	1,568,918	30.00%	470,675	471,739	470,675

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 105 Rawlins County
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3.4	18	0.8	0.0	0.0	92.5	39.2	0.0	0.0	0.0	0.0	0.0	259,046	67.5

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
636.6	0	2,443,271	2,473,207	2,443,271	0	2,443,271	2,856,423	30.00%	856,927	855,996	855,996

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 106 Western Plains
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
6.5	14	0.7	0.0	0.0	59.0	26.0	0.0	0.0	0.0	0.0	0.0	108,436	28.3

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
377.8	0	1,449,996	1,484,538	1,449,996	0	1,449,996	1,700,676	30.00%	510,203	513,395	510,203

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 107 Rock Hills**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
5.4	14	0.7	0.0	0.0	148.0	56.4	0.0	0.0	0.0	0.0	0.0	382,342	99.6

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
670.7	0	2,574,147	2,678,540	2,574,147	0	2,574,147	2,914,028	30.00%	874,208	700,000	700,000

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 108 Washington Co. Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	34	1.6	0.0	0.0	147.5	48.0	0.0	0.0	0.0	0.0	0.0	356,687	92.9

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
738.7	0	2,835,131	3,023,309	2,835,131	0	2,835,131	3,411,162	30.00%	1,023,349	1,045,691	1,023,349

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 109 Republic County
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
4.0	34	1.6	0.0	0.0	189.5	63.3	0.0	0.0	0.0	0.0	0.0	455,795	118.8

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
938.2	0	3,600,812	3,719,406	3,600,812	0	3,600,812	4,247,660	30.00%	1,274,298	1,260,000	1,260,000

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 110 Thunder Ridge Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3.1	27	1.3	0.0	0.0	148.0	50.9	0.0	0.0	0.0	0.0	0.0	297,838	77.6

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
571.5	0	2,193,417	2,310,476	2,193,417	0	2,193,417	2,523,390	30.00%	757,017	790,397	757,017

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 111 Doniphan West Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.9	24	1.1	0.0	0.0	248.0	63.6	0.0	0.0	0.0	0.0	0.0	350,108	91.2

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
702.8	0	2,697,346	3,017,819	2,697,346	0	2,697,346	3,266,444	30.00%	979,933	1,000,000	979,933

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 112 Central Plains

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
479.0	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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	28	1.3	0.0	0.0	226.0	73.2	0.0	0.0	0.0	61.7	0.0	437,692	114.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,007.3	0	5,435,569	5,629,868	5,435,569	-6,016	5,429,553	4,645,975	30.00%	1,393,793	1,410,948	1,393,793

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 113 Prairie Hills**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,178.9	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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	54	2.5	0.0	0.0	429.4	118.3	0.0	0.0	0.0	0.0	0.0	878,220	228.8

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,850.3	0	8,516,645	8,556,177	8,516,645	0	8,516,645	8,288,903	30.00%	2,486,671	2,509,944	2,486,671

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 114 Riverside**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
25.6	73	3.4	0.0	0.0	267.0	54.1	0.0	0.0	0.0	0.0	0.0	664,664	173.2

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,300.8	0	5,620,596	5,735,736	5,620,596	0	5,620,596	5,663,315	30.00%	1,698,995	1,232,750	1,232,750

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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.

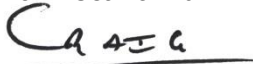
On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (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


Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 115 Nemaha Central
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	30	1.4	0.0	0.0	216.5	56.8	0.0	0.0	0.0	0.0	1.0	460,554	120.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,062.2	0	4,967,923	5,127,968	4,967,923	0	4,967,923	4,749,573	30.00%	1,424,872	1,112,250	1,112,250

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 200 Greeley County Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
11.0	21	1.0	0.0	0.0	55.0	26.3	0.0	0.0	0.0	1.4	0.0	126,515	33.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
497.4	0	1,909,021	1,915,175	1,909,021	0	1,909,021	2,224,536	30.00%	667,361	662,972	662,972

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 202 Turner-Kansas City
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,754.9	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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
282.6	301	14.0	0.0	0.0	1,148.0	175.0	0.0	0.0	0.0	0.0	0.0	2,910,720	758.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
6,717.9	0	25,783,300	26,329,831	25,783,300	0	25,783,300	29,652,466	30.00%	8,895,740	8,964,011	8,895,740

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 203 Piper-Kansas City
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,718.0	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 Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	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> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
2,583.2	29,725	9,944,047	10,382,174	9,944,047	0	9,944,047	11,223,587	30.00%	3,367,076	3,522,536	3,367,076			

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 204 Bonner Springs

2013-14 Legal Maximum General Fund Budget

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

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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
65.9	221	10.3	0.0	0.0	861.0	131.2	0.0	0.0	0.0	0.0	0.0	2,369,991	617.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
3,905.4	0	14,988,925	15,239,930	14,988,925	-1,725	14,987,200	16,945,252	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 205 Bluestem**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
21.1	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

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,084.4	0	4,161,927	4,333,486	4,161,927	0	4,161,927	4,715,422	30.00%	1,414,627	1,465,648	1,414,627

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 206 Remington-Whitewater
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	32	1.5	0.0	0.0	370.5	88.7	0.0	0.0	0.0	19.5	0.0	643,969	167.8

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,061.6	0	4,074,421	4,274,764	4,074,421	0	4,074,421	4,606,184	30.00%	1,381,855	1,375,000	1,375,000

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

Audited Enrollment
Includes 2/20/14 Military FTE

USD 207 Ft Leavenworth

2013-14 Legal Maximum General Fund Budget

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

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,979.0	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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	142	6.6	0.0	0.0	143.0	21.8	0.0	0.0	0.0	0.0	0.0	1,533,808	399.6

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,695.5	0	10,345,329	11,507,475	10,345,329	0	10,345,329	11,711,533	30.00%	3,513,460	3,914,912	3,513,460

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

<p>Audited Enrollment Budget Reduction</p>

USD 208 Wakeeney
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
365.3	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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	36	1.7	0.0	0.0	86.0	36.4	0.0	0.0	0.0	0.0	0.0	331,200	86.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
708.2	0	2,718,072	2,777,561	2,718,072	-3,217	2,714,855	3,266,881	30.00%	980,064	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 209 Moscow Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
10.7	14	0.7	0.0	0.0	46.0	17.1	0.0	0.0	0.0	0.0	0.0	107,361	28.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
461.5	0	1,771,237	1,782,367	1,771,237	0	1,771,237	2,059,867	31.00%	638,559	610,112	610,112

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**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>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,013.2	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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
50.2	144	6.7	0.0	0.0	175.0	60.1	0.0	0.0	0.0	6.1	0.0	588,031	153.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,937.4	0	7,435,741	7,451,477	7,435,741	0	7,435,741	8,532,138	30.00%	2,559,641	2,560,705	2,559,641

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 211 Norton Community Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	47	2.2	0.0	0.0	142.5	53.1	0.0	0.0	0.0	0.0	0.0	872,660	227.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,354.1	220,000	5,417,036	5,576,981	5,417,036	0	5,417,036	5,867,321	30.00%	1,760,196	1,460,500	1,460,500

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

Audited Enrollment

USD 212 Northern Valley
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.8	9	0.4	0.0	0.0	88.0	29.6	0.0	0.0	0.0	0.0	0.0	208,108	54.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
440.3	0	1,689,871	1,808,656	1,689,871	0	1,689,871	1,958,681	30.00%	587,604	586,009	586,009

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 214 Ulysses

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,559.8	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 Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
91.0	153	7.1	0.0	0.0	237.0	73.9	0.0	0.0	0.0	0.0	1.0	892,505	232.5

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
2,644.1	0	10,148,056	10,151,126	10,148,056	0	10,148,056	11,680,420	30.00%	3,504,126	3,420,475	3,420,475

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 215 Lakin
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
21.6	33	1.5	0.0	0.0	88.0	36.0	0.0	0.0	0.0	0.0	0.0	349,809	91.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,211.9	0	4,651,272	4,665,089	4,651,272	-3,105	4,648,167	5,365,057	30.00%	1,609,517	1,578,265	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 216 Deerfield**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
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 At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
17.5	19	0.9	0.0	0.0	22.0	9.7	0.0	0.0	0.0	4.0	0.0	140,779	36.7	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
574.5	0	2,204,931	2,279,772	2,204,931	0	2,204,931	2,589,956	30.00%	776,987	803,186	776,987			

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 217 Rolla

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
171.5	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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	16	0.7	0.0	0.0	37.0	14.9	0.0	0.0	0.0	1.5	0.0	119,459	31.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
422.5	0	1,621,555	1,633,069	1,621,555	-2,907	1,618,648	1,881,416	30.00%	564,425	568,814	564,425

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 218 Elkhart
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
24.4	23	1.1	0.0	0.0	34.0	15.4	0.0	0.0	0.0	688.9	0.0	292,176	76.1

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,668.2	0	6,402,552	6,832,791	6,402,552	0	6,402,552	7,448,568	30.00%	2,234,570	2,372,747	2,234,570

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 219 Minneola
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3.8	32	1.5	0.0	0.0	50.0	19.6	0.0	0.0	0.0	0.0	0.0	180,273	47.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
528.4	0	2,027,999	2,107,446	2,027,999	0	2,027,999	2,381,869	30.00%	714,561	709,000	709,000

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 220 Ashland
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
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 Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
1.7	12	0.6	0.0	0.0	45.0	21.6	0.0	0.0	0.0	0.0	0.0	148,233	38.6	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
445.9	0	1,711,364	1,805,779	1,711,364	0	1,711,364	2,004,242	30.00%	601,273	627,073	601,273			

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 223 Barnes**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1.7	22	1.0	0.0	0.0	138.7	45.4	0.0	0.0	0.0	0.0	0.0	450,586	117.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
791.9	0	3,039,312	3,150,614	3,039,312	0	3,039,312	3,440,645	30.00%	1,032,194	1,068,108	1,032,194

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 224 Clifton-Clyde**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	37	1.7	0.0	0.0	186.0	52.2	0.0	0.0	0.0	0.0	0.0	286,498	74.6

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
625.4	0	2,400,285	2,490,094	2,400,285	0	2,400,285	2,789,554	30.00%	836,866	775,000	775,000

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 225 Fowler**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1.8	10	0.5	0.0	0.0	30.0	13.0	0.0	0.0	0.0	0.0	0.0	117,974	30.7

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
384.2	0	1,474,560	1,514,475	1,474,560	0	1,474,560	1,719,853	30.00%	515,956	524,733	515,956

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 226 Meade**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	24	1.1	0.0	0.0	69.5	27.6	0.0	0.0	0.0	0.0	0.0	313,514	81.7

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
794.5	0	3,049,291	3,149,579	3,049,291	0	3,049,291	3,553,436	30.00%	1,066,031	1,074,276	1,066,031

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 227 Hodgeman County Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	23	1.1	0.0	0.0	126.5	50.2	0.0	0.0	0.0	0.0	0.0	219,527	57.2

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
607.1	0	2,818,281	2,848,601	2,818,281	0	2,818,281	2,758,359	30.00%	827,508	834,822	827,508

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 229 Blue Valley

2013-14 Legal Maximum General Fund Budget

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

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

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	1,131	52.6	21.3	5.3	4,996.9	761.5	3,444.6	0.0	1,630.9	0.5	0.0	20,033,901	5,219.9

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
34,248.7	0	131,446,511	132,855,440	131,446,511	-35,645	131,410,866	148,718,571	31.00%	46,102,757	46,593,194	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)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = KSA 72-6460 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 230 Spring Hill

2013-14 Legal Maximum General Fund Budget

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

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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	190	8.8	557.2	139.3	1,228.0	187.1	102.9	0.0	0.0	640.5	0.0	2,258,465	588.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
4,240.8	0	16,276,190	17,145,497	16,276,190	-2,874	16,273,316	18,449,554	30.00%	5,534,866	5,842,801	5,534,866

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 231 Gardner Edgerton
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
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> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	134	6.2	321.0	80.3	1,453.0	221.4	0.0	0.0	0.0	0.0	0.0	4,818,137	1,255.4	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
7,577.6	10,000	29,092,829	29,987,467	29,092,829	0	29,092,829	32,844,450	30.00%	9,853,335	10,157,192	9,853,335			

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 232 De Soto
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	292	13.6	106.2	26.6	1,802.0	274.6	73.3	0.0	451.1	0.0	0.0	4,367,524	1,138.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
9,472.4	0	36,355,071	37,028,640	36,355,071	0	36,355,071	41,384,049	31.00%	12,829,055	13,026,049	12,829,055

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 233 Olathe
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
26,342.8	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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	1,088	50.6	73.7	18.4	4,936.0	752.2	2,472.8	0.0	1,459.8	0.0	1.0	24,774,443	6,455.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
43,182.0	0	165,732,516	165,917,124	165,732,516	-1,150	165,731,366	190,328,530	31.00%	59,001,844	59,193,000	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 234 Fort Scott

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,812.1	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	1.6	1,045.0	476.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
109.7	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

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,912.5	0	11,178,175	11,230,968	11,178,175	-6,957	11,171,218	12,876,101	30.00%	3,862,830	2,995,000	2,995,000

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 235 Uniontown
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
25.7	14	0.7	0.0	0.0	289.0	76.5	0.0	0.0	0.0	0.0	0.0	366,636	95.5

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
947.3	0	3,635,737	3,690,237	3,635,737	0	3,635,737	4,147,698	30.00%	1,244,309	899,900	899,900

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 237 Smith Center

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	27	1.3	0.0	0.0	121.0	45.6	0.0	0.0	0.0	0.0	0.0	504,615	131.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
816.6	0	3,134,111	3,226,660	3,134,111	0	3,134,111	3,623,083	31.00%	1,123,156	1,119,858	1,119,858

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 239 North Ottawa County
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	42	2.0	0.0	0.0	180.0	57.0	0.0	0.0	0.0	0.0	0.0	633,285	165.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,172.9	0	4,501,590	4,660,100	4,501,590	0	4,501,590	5,101,306	30.00%	1,530,392	1,561,379	1,530,392

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 240 Twin Valley
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.7	66	3.1	0.0	0.0	182.0	51.9	0.0	0.0	0.0	9.8	0.0	558,291	145.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,142.7	0	4,385,683	4,449,091	4,385,683	-1,096	4,384,587	5,014,672	30.00%	1,504,402	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 241 Wallace County Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	4	0.2	0.0	0.0	54.0	25.1	0.0	0.0	0.0	0.0	0.0	158,594	41.3

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
434.4	0	1,667,227	1,743,987	1,667,227	0	1,667,227	1,901,206	30.00%	570,362	596,377	570,362

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 242 Weskan
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
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 Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	10	0.5	0.0	0.0	34.0	13.9	0.0	0.0	0.0	0.0	0.0	105,177	27.4	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
254.3	0	976,003	997,112	976,003	0	976,003	1,111,025	30.00%	333,308	340,339	333,308			

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 243 Lebo-Waverly

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
495.7	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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	36	1.7	0.0	0.0	122.0	37.5	0.0	0.0	0.0	1.8	0.0	598,979	156.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
985.8	0	3,783,500	3,810,750	3,783,500	-3,481	3,780,019	4,277,039	30.00%	1,283,112	1,165,000	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 244 Burlington
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	44	2.0	0.0	0.0	230.0	54.3	0.0	0.0	0.0	0.0	0.0	1,222,580	318.5

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,563.0	0	5,998,794	6,074,786	5,998,794	0	5,998,794	6,817,219	30.00%	2,045,166	2,056,736	2,045,166

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 245 LeRoy-Gridley

2013-14 Legal Maximum General Fund Budget

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

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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	18	0.8	0.0	0.0	105.0	32.0	0.0	0.0	0.0	0.0	0.0	230,302	60.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
493.9	0	1,895,588	1,938,958	1,895,588	-2,398	1,893,190	2,224,030	30.00%	667,209	676,119	667,209

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 246 Northeast
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
31.9	46	2.1	0.0	0.0	205.0	46.1	0.0	0.0	0.0	0.0	0.0	460,544	120.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,026.2	0	3,938,556	4,077,107	3,938,556	0	3,938,556	4,538,181	30.00%	1,361,454	1,340,000	1,340,000

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 247 Cherokee**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
16.3	82	3.8	0.0	0.0	342.0	86.7	0.0	0.0	0.0	0.0	0.0	647,966	168.8

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,312.9	0	5,038,910	5,119,124	5,038,910	0	5,038,910	5,728,435	30.00%	1,718,531	1,747,256	1,718,531

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 248 Girard

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,011.5	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	403.0	183.8

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
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> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
1,794.4	0	6,886,907	7,145,972	6,886,907	-3,753	6,883,154	7,812,992	30.00%	2,343,898	2,118,500	2,118,500

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 249 Frontenac Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3.6	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 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,532.3	0	5,880,967	5,957,344	5,880,967	-817	5,880,150	6,671,638	30.00%	2,001,491	1,536,000	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 250 Pittsburg
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
181.3	188	8.7	0.0	0.0	427.3	66.1	0.0	0.0	0.0	2.1	0.0	2,511,013	654.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
4,705.2	0	18,058,558	18,360,608	18,058,558	-1,794	18,056,764	20,468,653	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 251 North Lyon County
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
418.0	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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
16.9	27	1.3	0.0	0.0	261.1	76.6	0.0	0.0	0.0	0.0	0.0	473,478	123.4

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
939.8	0	3,606,952	3,666,441	3,606,952	-2,205	3,604,747	4,092,579	30.00%	1,227,774	1,248,312	1,227,774

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 252 Southern Lyon County
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1.2	28	1.3	0.0	0.0	233.0	64.2	0.0	0.0	0.0	0.0	0.0	579,667	151.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,049.6	0	4,028,365	4,147,343	4,028,365	-3,187	4,025,178	4,563,161	30.00%	1,368,948	1,409,791	1,368,948

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 253 Emporia
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
4,191.1	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

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

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
7,494.1	0	28,762,356	29,227,521	28,762,356	0	28,762,356	32,734,733	30.00%	9,820,420	8,855,060	8,855,060

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 254 Barber County North
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.4	13	0.6	0.0	0.0	124.0	48.5	0.0	0.0	0.0	0.0	0.0	535,174	139.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
910.5	0	3,494,499	3,630,748	3,494,499	0	3,494,499	4,004,976	30.00%	1,201,493	1,228,435	1,201,493

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 255 South Barber
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	25	1.2	0.0	0.0	51.0	21.6	0.0	0.0	0.0	0.0	0.0	268,965	70.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
527.1	0	2,023,010	2,059,087	2,023,010	0	2,023,010	2,294,846	30.00%	688,454	670,408	670,408

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 256 Marmaton Valley
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
10.1	14	0.7	0.0	0.0	125.0	37.3	0.0	0.0	0.0	0.0	0.0	392,356	102.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
661.8	0	2,539,988	2,870,056	2,539,988	0	2,539,988	2,923,395	30.00%	877,019	643,800	643,800

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 257 Iola

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,288.5	1,257.0	1,258.5	1,268.0	0.0	14.0	1,282.0	0.0	193.0	253.0	21.1	0.0	0.0	706.0	321.9

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> 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>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
2,400.3	0	9,212,351	9,380,840	9,212,351	-3,286	9,209,065	10,479,131	30.00%	3,143,739	3,167,336	3,143,739

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 258 Humboldt

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
536.0	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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
17.1	31	1.4	0.0	0.0	86.0	24.5	0.0	0.0	0.0	156.3	0.0	665,778	173.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,333.5	0	5,117,973	5,231,578	5,117,973	0	5,117,973	5,808,058	30.00%	1,742,417	1,644,637	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 259 Wichita
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
44,797.8	45,287.9	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	2,334.6	34,402.0	15,687.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3,612.2	2,180	101.4	5,511.5	1,377.9	14,383.0	2,192.0	0.0	0.0	0.0	226.0	0.0	42,147,885	10,981.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
85,791.6	0	329,268,161	329,428,205	329,268,161	-5,749	329,262,412	373,780,172	30.00%	112,134,052	110,870,767	110,870,767

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 260 Derby
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

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

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
69.9	385	17.9	0.0	0.0	1,508.0	229.8	0.0	0.0	0.0	20.7	1.0	4,877,371	1,270.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
9,580.9	0	36,771,494	36,899,683	36,771,494	-1,150	36,770,344	41,926,509	30.00%	12,577,953	12,619,579	12,577,953

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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 261 Haysville
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
4,886.6	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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
246.7	238	11.1	0.0	0.0	1,762.0	268.5	0.0	0.0	0.0	0.0	0.0	4,595,727	1,197.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
8,215.4	0	31,530,705	31,705,718	31,530,705	0	31,530,705	35,706,521	30.00%	10,711,956	10,772,930	10,711,956

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 262 Valley Center Pub Sch
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Audited Enrollment
Republished Budget
Budget Reduction

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
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>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	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 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
4,037.6	90,000	15,586,309	15,728,699	15,586,309	-575	15,585,734	17,526,123	30.00%	5,257,837	5,171,912	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))



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 263 Mulvane
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,759.0	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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	130	6.0	34.1	8.5	429.0	76.9	0.0	0.0	0.0	0.0	0.0	1,525,298	397.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,577.6	50,000	9,942,829	9,943,980	9,942,829	0	9,942,829	11,190,125	30.00%	3,357,038	3,357,919	3,357,038

Column Notes

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



School Finance

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

(785) 296-3872
(785) 296-6659 - fax
www.ksde.org

June 16, 2014
FINAL

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 264 Clearwater**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,186.1	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

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	105	4.9	0.0	0.0	507.5	98.2	0.0	0.0	0.0	0.0	1.0	1,102,230	287.2

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,887.9	0	7,245,760	7,508,279	7,245,760	0	7,245,760	8,193,700	30.00%	2,458,110	2,546,371	2,458,110

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))