



School Finance

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

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

June 14, 2013

FINAL

John Wyrick, Superintendent
USD 101 Erie-Galesburg
PO Box 137
Erie KS 66733-0137

Audited Enrollment
Republished - Missing Documents

Dear Mr. Wyrick,

The legal general fund budget for USD 101, for 2012-13, is **\$4,584,875**, and the legal supplemental general fund budget is **\$1,290,500**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

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|--|
| <p align="center">Audited Enrollment Republished - Missing Documents</p> |
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USD 101 Erie-Galesburg

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 512.6 | 499.5 | 520.0 | 520.0 | 0.0 | 6.0 | 526.0 | 0.6 | 214.3 | 137.9 | 11.5 | 7.8 | 0.5 | 301.0 | 137.3 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 31.6 | 31 | 1.4 | 0.0 | 0.0 | 291.0 | 77.8 | 0.0 | 0.0 | 0.0 | 0.6 | 0.0 | 743,014 | 193.6 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,194.6 | 0 | 4,584,875 | 4,584,875 | 4,584,875 | 0 | 4,584,875 | 5,180,447 | 30.00% | 1,554,134 | 1,290,500 | 1,290,500 |

Column Notes

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



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June 14, 2013

FINAL

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 2012-13, is **\$4,815,155**, and the legal supplemental general fund budget is **\$1,310,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 102 Cimarron-Ensign
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 659.6 | 664.4 | 643.4 | 664.4 | 0.0 | 9.5 | 673.9 | 2.8 | 240.7 | 107.3 | 8.9 | 697.7 | 45.9 | 220.0 | 100.3 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 30 | 1.4 | 47.4 | 11.9 | 105.0 | 39.3 | 0.0 | 0.0 | 0.0 | 2.9 | 0.0 | 496,482 | 129.4 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,254.6 | 0 | 4,815,155 | 4,993,238 | 4,815,155 | 0 | 4,815,155 | 5,526,395 | 30.00% | 1,657,919 | 1,310,000 | 1,310,000 |

Column Notes

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



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June 14, 2013

FINAL

Bruce Bolen, Superintendent
USD 103 Cheylin
Box 28
Bird City KS 67731-0028

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Bolen,

The legal general fund budget for USD 103, for 2012-13, is **\$1,406,627**, and the legal supplemental general fund budget is **\$489,826**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 103 Cheylin
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| Col 1 FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | Col 2 FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | Col 3 FTE Enroll 9/20/12 ex 4yr AR ex virtual | Col 4 Declining Enrollment Provision | Col 4(a) FTE Enroll 2/20/13 ex 4yr AR ex virtual | Col 4(b) At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Col 4(c) Total Adjusted Enroll | Col 5 Virtual FTE 9/20/12 (info only) | Col 6 Low & High Weighted FTE | Col 7 Voc. Contact Hours | Col 7(a) Voc. Weighted FTE | Col 8 Bilingual Contact Hours | Col 8(a) Bilingual Weighted FTE | Col 9 At-Risk Students | Col 9(a) At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 138.0 | 138.5 | 121.5 | 138.5 | 0.0 | 0.0 | 138.5 | 0.0 | 126.4 | 16.5 | 1.4 | 130.0 | 8.6 | 56.0 | 25.5 |

| Col 9(b) High At-Risk Weighted FTE | Col 10 Non- Proficient Headcount | Col 10(a) Non- Proficient Weighted FTE | Col 11 New Facilities FTE | Col 11(a) New Facilities Weighted FTE | Col 12 Trans. Students Over 2.5 | Col 12(a) Trans. Weighted FTE | Col 13 Ancillary Weighting FTE | Col 14 Declining Weighting FTE | Col 15 Cost of Living FTE | Col 16 Virtual Weighted FTE | Col 17 FHSU M&SA FTE (KAMS) | Col 18 2013 Spec Ed State Aid | Col 18(a) Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 2.1 | 4 | 0.2 | 0.0 | 0.0 | 48.0 | 22.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 157,879 | 41.1 |

| Col 19 Total Weighted FTE | Col 20 Authorized Transfers | Col 21 Computed General Fund | Col 21(a) Adopted General Fund | Col 21(b) 2012-13 Legal General Fund | Col 21(c) Budget Reduction | Col 21(d) 2012-13 Adjusted Legal General Fund | Col 22 LOB Base Gen Fund | Col 22(a) LOB Authorized Percent | Col 22(b) Maximum LOB Authorized | Col 22(c) Adopted LOB | Col 22(d) 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 366.5 | 0 | 1,406,627 | 1,460,359 | 1,406,627 | 0 | 1,406,627 | 1,632,753 | 30.00% | 489,826 | 505,519 | 489,826 |

Column Notes

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



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June 14, 2013

FINAL

Adam McDaniel, Superintendent
USD 105 Rawlins County
205 N 4th St. Ste 1
Atwood KS 67730

Audited Enrollment

Dear Mr. McDaniel,

The legal general fund budget for USD 105, for 2012-13, is **\$2,357,683**, and the legal supplemental general fund budget is **\$828,999**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 105 Rawlins County
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 300.0 | 309.0 | 304.5 | 309.0 | 0.0 | 0.0 | 309.0 | 0.0 | 148.7 | 66.3 | 5.5 | 66.6 | 4.4 | 96.0 | 43.8 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 22 | 1.0 | 0.0 | 0.0 | 83.5 | 35.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 254,006 | 66.2 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 614.3 | 0 | 2,357,683 | 2,571,204 | 2,357,683 | 0 | 2,357,683 | 2,763,330 | 30.00% | 828,999 | 848,017 | 828,999 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$1,483,771**, and the legal supplemental general fund budget is **\$522,970**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 106 Western Plains
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 165.5 | 146.5 | 148.0 | 153.3 | 0.0 | 0.0 | 153.3 | 0.0 | 133.8 | 7.5 | 0.6 | 66.6 | 4.4 | 77.0 | 35.1 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 8.1 | 9 | 0.4 | 0.0 | 0.0 | 51.0 | 23.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 105,423 | 27.5 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 386.6 | 0 | 1,483,771 | 1,518,697 | 1,483,771 | 0 | 1,483,771 | 1,743,232 | 30.00% | 522,970 | 527,757 | 522,970 |

Column Notes

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



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June 14, 2013

FINAL

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

**Audited Enrollment
Republished Budget**

Dear Ms. Smith,

The legal general fund budget for USD 107, for 2012-13, is **\$2,567,622**, and the legal supplemental general fund budget is **\$744,750**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 107 Rock Hills

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 283.5 | 286.0 | 295.5 | 295.5 | 0.0 | 6.5 | 302.0 | 0.0 | 146.0 | 133.7 | 11.1 | 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 5.9 | 15 | 0.7 | 0.0 | 0.0 | 163.0 | 60.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 328,247 | 85.5 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 669.0 | 0 | 2,567,622 | 2,589,115 | 2,567,622 | 0 | 2,567,622 | 2,914,903 | 30.00% | 874,471 | 744,750 | 744,750 |

Column Notes

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



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June 14, 2013

FINAL

Michael 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 2012-13, is **\$3,277,991**, and the legal supplemental general fund budget is **\$1,095,562**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 108 Washington Co. Schools
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 399.0 | 393.0 | 359.5 | 393.0 | 0.0 | 0.0 | 393.0 | 0.0 | 177.9 | 92.0 | 7.7 | 0.0 | 0.0 | 134.0 | 61.1 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 31 | 1.4 | 42.0 | 10.5 | 150.5 | 48.5 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 427,122 | 111.3 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 812.4 | 160,000 | 3,277,991 | 3,369,719 | 3,277,991 | 0 | 3,277,991 | 3,651,874 | 30.00% | 1,095,562 | 1,103,010 | 1,095,562 |

Column Notes

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



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June 14, 2013

FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Harris,

The legal general fund budget for USD 109, for 2012-13, is **\$3,712,497**, 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 109 Republic County
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 483.5 | 464.5 | 463.5 | 470.5 | 0.0 | 0.0 | 470.5 | 0.0 | 200.6 | 84.6 | 7.1 | 0.0 | 0.0 | 198.0 | 90.3 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 9.8 | 25 | 1.2 | 0.0 | 0.0 | 181.0 | 60.9 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 483,075 | 125.9 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 967.3 | 0 | 3,712,497 | 3,776,592 | 3,712,497 | 0 | 3,712,497 | 4,340,753 | 30.00% | 1,302,226 | 1,260,000 | 1,260,000 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$2,248,948**, and the legal supplemental general fund budget is **\$775,370**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 110 Thunder Ridge Schools
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 247.0 | 237.0 | 235.0 | 239.7 | 0.0 | 2.0 | 241.7 | 0.0 | 154.4 | 52.3 | 4.4 | 0.0 | 0.0 | 102.0 | 46.5 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 5.1 | 18 | 0.8 | 0.0 | 0.0 | 164.0 | 54.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 299,715 | 78.1 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 585.8 | 648 | 2,248,948 | 2,301,913 | 2,248,948 | 0 | 2,248,948 | 2,584,565 | 30.00% | 775,370 | 782,950 | 775,370 |

Column Notes

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



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June 14, 2013

FINAL

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 2012-13, is **\$4,014,198**, and the legal supplemental general fund budget is **\$997,488**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 111 Doniphan West Schools
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 341.5 | 340.0 | 307.5 | 340.0 | 0.0 | 6.0 | 346.0 | 0.0 | 162.1 | 72.6 | 6.1 | 0.0 | 0.0 | 112.0 | 51.1 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 24 | 1.1 | 0.0 | 0.0 | 222.0 | 58.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 363,309 | 94.7 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 719.5 | 0 | 4,014,198 | 4,176,929 | 4,014,198 | 0 | 4,014,198 | 3,324,959 | 30.00% | 997,488 | 1,030,000 | 997,488 |

Column Notes

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



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June 14, 2013

FINAL

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

Audited Enrollment
Republished - Missing Documents

Dear Mr. Woolf,

The legal general fund budget for USD 112, for 2012-13, is **\$5,549,941**, and the legal supplemental general fund budget is **\$1,415,603**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

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

USD 112 Central Plains

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 516.5 | 479.0 | 454.5 | 483.3 | 0.0 | 7.0 | 490.3 | 45.2 | 205.7 | 119.7 | 10.0 | 0.0 | 0.0 | 162.0 | 73.9 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 23 | 1.1 | 0.0 | 0.0 | 259.0 | 81.2 | 0.0 | 0.0 | 0.0 | 47.5 | 0.0 | 551,776 | 143.8 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,053.5 | 0 | 5,549,941 | 5,549,941 | 5,549,941 | 0 | 5,549,941 | 4,718,676 | 30.00% | 1,415,603 | 1,460,819 | 1,415,603 |

Column Notes

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

FINAL

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 2012-13, is **\$8,515,110**, and the legal supplemental general fund budget is **\$2,602,904**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 113 Prairie Hills**2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 1,176.8 | 1,178.9 | 1,105.8 | 1,178.9 | 0.0 | 7.5 | 1,186.4 | 0.0 | 217.2 | 269.7 | 22.5 | 2.4 | 0.2 | 296.0 | 135.0 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 37 | 1.7 | 95.7 | 23.9 | 448.3 | 122.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1.0 | 876,477 | 228.4 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,938.3 | 0 | 8,515,110 | 8,615,282 | 8,515,110 | 0 | 8,515,110 | 8,676,347 | 30.00% | 2,602,904 | 2,615,538 | 2,602,904 |

Column Notes

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



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June 14, 2013

FINAL

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

| |
|--|
| Audited Enrollment Budget Reduction |
|--|

Dear Mr. Newman,

The legal general fund budget for USD 114, for 2012-13, is **\$5,639,052**, 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. Additionally, the general fund budget was reduced by \$734 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 114 Riverside

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 740.7 | 647.5 | 646.9 | 678.4 | 0.0 | 5.5 | 683.9 | 0.0 | 241.9 | 185.2 | 15.4 | 0.0 | 0.0 | 325.0 | 148.2 |

| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 28.4 | 51 | 2.4 | 0.0 | 0.0 | 292.0 | 58.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 684,082 | 178.2 |

| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 1,356.7 | 0 | 5,639,786 | 5,735,736 | 5,639,786 | -734 | 5,639,052 | 5,908,373 | 30.00% | 1,772,512 | 1,232,750 | 1,232,750 |

Column Notes

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



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June 14, 2013

FINAL

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 2012-13, is **\$5,100,295**, 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 115 Nemaha Central
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 583.8 | 564.8 | 578.3 | 578.3 | 0.0 | 8.5 | 586.8 | 0.0 | 226.9 | 255.3 | 21.3 | 0.0 | 0.0 | 105.0 | 47.9 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 18 | 0.8 | 0.0 | 0.0 | 220.9 | 57.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 537,622 | 140.1 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,081.5 | 55,228 | 5,100,295 | 5,198,472 | 5,100,295 | 0 | 5,100,295 | 4,750,459 | 30.00% | 1,425,138 | 1,112,250 | 1,112,250 |

Column Notes

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



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June 14, 2013

FINAL

Ken Bockwinkel, Superintendent
USD 200 Greeley County Schools
400 W Lawrence
Tribune KS 67879

Audited Enrollment

Dear Mr. Bockwinkel,

The legal general fund budget for USD 200, for 2012-13, is **\$1,781,216**, and the legal supplemental general fund budget is **\$622,277**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 200 Greeley County Schools
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 188.5 | 195.0 | 193.5 | 195.0 | 0.0 | 3.5 | 198.5 | 0.0 | 149.5 | 29.6 | 2.5 | 132.7 | 8.7 | 88.0 | 40.1 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 5.7 | 21 | 1.0 | 0.0 | 0.0 | 50.0 | 24.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 128,831 | 33.6 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 464.1 | 0 | 1,781,216 | 1,873,712 | 1,781,216 | 0 | 1,781,216 | 2,074,258 | 30.00% | 622,277 | 650,870 | 622,277 |

Column Notes

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
- 20 Authorized Transfers = 2012 Senate Bill 11 allows expenditures of unencumbered cash balances for general operating expenses (K-12 At-Risk, Bilingual, Contingency Reserve, Drivers Ed, PAT, Pre-K At Risk, Professional Development, Summer School, Virtual, Vocational Ed, Textbook, Special Education)
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- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
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June 14, 2013

FINAL

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

**Audited Enrollment
Republished Budget
Budget Reduction**

Dear Dr. Sedler,

The legal general fund budget for USD 202, for 2012-13, is **\$25,395,485**, and the legal supplemental general fund budget is **\$8,707,692**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$561 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

USD 202 Turner-Kansas City
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 3,681.5 | 3,754.9 | 3,801.0 | 3,801.0 | 0.0 | 81.5 | 3,882.5 | 0.0 | 136.0 | 755.6 | 63.0 | 1,690.0 | 111.3 | 2,557.0 | 1,166.0 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 268.5 | 185 | 8.6 | 0.0 | 0.0 | 1,216.0 | 182.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 3,066,314 | 798.9 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 6,617.0 | 0 | 25,396,046 | 25,794,047 | 25,396,046 | -561 | 25,395,485 | 29,025,639 | 30.00% | 8,707,692 | 8,714,920 | 8,707,692 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

Steve Adams, Superintendent
USD 203 Piper-Kansas City
12036 Leavenworth Road
Kansas City KS 66109-9387

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Adams,

The legal general fund budget for USD 203, for 2012-13, is **\$9,936,198**, and the legal supplemental general fund budget is **\$3,369,591**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 203 Piper-Kansas City
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| Col 1 FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | Col 2 FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | Col 3 FTE Enroll 9/20/12 ex 4yr AR ex virtual | Col 4 Declining Enrollment Provision | Col 4(a) FTE Enroll 2/20/13 ex 4yr AR ex virtual | Col 4(b) At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Col 4(c) Total Adjusted Enroll | Col 5 Virtual FTE 9/20/12 (info only) | Col 6 Low & High Weighted FTE | Col 7 Voc. Contact Hours | Col 7(a) Voc. Weighted FTE | Col 8 Bilingual Contact Hours | Col 8(a) Bilingual Weighted FTE | Col 9 At-Risk Students | Col 9(a) At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 1,640.5 | 1,718.0 | 1,770.7 | 1,770.7 | 0.0 | 4.0 | 1,774.7 | 0.0 | 62.2 | 340.7 | 28.4 | 18.2 | 1.2 | 290.0 | 132.2 |

| Col 9(b) High At-Risk Weighted FTE | Col 10 Non- Proficient Headcount | Col 10(a) Non- Proficient Weighted FTE | Col 11 New Facilities FTE | Col 11(a) New Facilities Weighted FTE | Col 12 Trans. Students Over 2.5 | Col 12(a) Trans. Weighted FTE | Col 13 Ancillary Weighting FTE | Col 14 Declining Weighting FTE | Col 15 Cost of Living FTE | Col 16 Virtual Weighted FTE | Col 17 FHSU M&SA FTE (KAMS) | Col 18 2013 Spec Ed State Aid | Col 18(a) Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 0.0 | 58 | 2.7 | 113.4 | 28.4 | 986.0 | 147.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,579,112 | 411.4 |

| Col 19 Total Weighted FTE | Col 20 Authorized Transfers | Col 21 Computed General Fund | Col 21(a) Adopted General Fund | Col 21(b) 2012-13 Legal General Fund | Col 21(c) Budget Reduction | Col 21(d) 2012-13 Adjusted Legal General Fund | Col 22 LOB Base Gen Fund | Col 22(a) LOB Authorized Percent | Col 22(b) Maximum LOB Authorized | Col 22(c) Adopted LOB | Col 22(d) 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 2,588.9 | 0 | 9,936,198 | 10,013,342 | 9,936,198 | 0 | 9,936,198 | 11,231,970 | 30.00% | 3,369,591 | 3,394,881 | 3,369,591 |

Column Notes

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



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June 14, 2013

FINAL

Robert J. Van Maren, Superintendent
USD 204 Bonner Springs
P O Box 435
Bonner Springs KS 66012-0435

**Audited Enrollment
Republished Budget**

Dear Dr. Van Maren,

The legal general fund budget for USD 204, for 2012-13, is **\$14,858,049**, and the legal supplemental general fund budget is **\$5,017,247**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 204 Bonner Springs

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 2,356.5 | 2,404.0 | 2,388.2 | 2,404.0 | 0.0 | 20.5 | 2,424.5 | 0.0 | 85.0 | 370.0 | 30.8 | 307.3 | 20.2 | 1,042.0 | 475.2 |

| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 58.4 | 152 | 7.1 | 0.0 | 0.0 | 883.0 | 132.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 2,447,854 | 637.8 |

| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 3,871.3 | 0 | 14,858,049 | 14,930,204 | 14,858,049 | 0 | 14,858,049 | 16,781,960 | 30.00% | 5,034,588 | 5,017,247 | 5,017,247 |

Column Notes

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



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June 14, 2013

FINAL

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 2012-13, is **\$4,214,124**, and the legal supplemental general fund budget is **\$1,428,155**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 205 Bluestem**2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|---|---|--|--|---|--|---|--|---|
| 503.2 | 495.7 | 501.6 | 501.6 | 0.0 | 0.0 | 501.6 | 0.0 | 208.5 | 131.6 | 11.0 | 0.0 | 0.0 | 226.0 | 103.1 |
| | | | | | | | | | | | | | | |
| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE | |
| 16.0 | 31 | 1.4 | 0.0 | 0.0 | 279.0 | 76.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 690,134 | 179.8 | |
| | | | | | | | | | | | | | | |
| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB | | | |
| 1,098.0 | 0 | 4,214,124 | 4,241,374 | 4,214,124 | 0 | 4,214,124 | 4,760,515 | 30.00% | 1,428,155 | 1,436,227 | 1,428,155 | | | |

Column Notes

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

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June 14, 2013

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 2012-13, is **\$4,109,347**, and the legal supplemental general fund budget is **\$1,350,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 206 Remington-Whitewater
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 516.0 | 487.0 | 491.1 | 498.0 | 0.0 | 2.5 | 500.5 | 44.2 | 208.2 | 59.9 | 5.0 | 70.8 | 4.7 | 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 23 | 1.1 | 0.0 | 0.0 | 374.0 | 89.5 | 0.0 | 0.0 | 0.0 | 46.4 | 0.0 | 556,761 | 145.1 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,070.7 | 0 | 4,109,347 | 4,236,384 | 4,109,347 | 0 | 4,109,347 | 4,659,946 | 30.00% | 1,397,984 | 1,350,000 | 1,350,000 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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

Audited Enrollment
Includes 2/20/13 Military FTE

Dear Mr. Mispagel,

The legal general fund budget for USD 207, for 2012-13, is **\$10,566,398**, and the legal supplemental general fund budget is **\$3,586,683**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment
Includes 2/20/13 Military FTE

USD 207 Ft Leavenworth

2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 2,020.5 | 1,979.0 | 1,791.1 | 1,979.0 | 192.4 | 0.0 | 2,171.4 | 0.0 | 76.1 | 0.0 | 0.0 | 110.8 | 7.3 | 124.0 | 56.5 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 88 | 4.1 | 0.0 | 0.0 | 131.0 | 19.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,604,554 | 418.1 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 2,753.1 | 0 | 10,566,398 | 11,234,210 | 10,566,398 | 0 | 10,566,398 | 11,955,609 | 30.00% | 3,586,683 | 3,819,282 | 3,586,683 |

Column Notes

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



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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Dr. Griffith,

The legal general fund budget for USD 208, for 2012-13, is **\$2,760,565**, and the legal supplemental general fund budget is **\$950,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 208 Wakeeney
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 374.0 | 365.3 | 359.3 | 366.2 | 0.0 | 0.0 | 366.2 | 0.0 | 169.1 | 50.4 | 4.2 | 0.0 | 0.0 | 76.0 | 34.7 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 18 | 0.8 | 0.0 | 0.0 | 84.0 | 35.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 417,697 | 108.8 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 719.0 | 1,043 | 2,760,565 | 2,853,061 | 2,760,565 | 0 | 2,760,565 | 3,215,015 | 30.00% | 964,505 | 950,000 | 950,000 |

Column Notes

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



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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Moore,

The legal general fund budget for USD 209, for 2012-13, is **\$1,669,914**, and the legal supplemental general fund budget is **\$598,156**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 209 Moscow Public Schools
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 176.5 | 176.6 | 159.3 | 176.6 | 0.0 | 4.5 | 181.1 | 0.0 | 144.8 | 0.0 | 0.0 | 298.0 | 19.6 | 81.0 | 36.9 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 5.5 | 11 | 0.5 | 0.0 | 0.0 | 41.0 | 15.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 119,080 | 31.0 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 435.1 | 0 | 1,669,914 | 1,707,526 | 1,669,914 | 0 | 1,669,914 | 1,929,536 | 31.00% | 598,156 | 612,173 | 598,156 |

Column Notes

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

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Crawford,

The legal general fund budget for USD 210, for 2012-13, is **\$7,388,918**, and the legal supplemental general fund budget is **\$2,535,198**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 210 Hugoton Public Schools
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|---|---|--|--|---|--|---|--|---|
| 979.3 | 1,013.2 | 1,007.5 | 1,013.2 | 0.0 | 20.5 | 1,033.7 | 3.7 | 242.8 | 227.9 | 19.0 | 1,349.2 | 88.8 | 498.0 | 227.1 |
| | | | | | | | | | | | | | | |
| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE | |
| 46.0 | 113 | 5.3 | 198.8 | 49.7 | 157.0 | 54.9 | 0.0 | 0.0 | 0.0 | 3.9 | 0.0 | 591,026 | 154.0 | |
| | | | | | | | | | | | | | | |
| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB | | | |
| 1,925.2 | 0 | 7,388,918 | 7,562,395 | 7,388,918 | 0 | 7,388,918 | 8,474,509 | 30.00% | 2,542,353 | 2,535,198 | 2,535,198 | | | |

Column Notes

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



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July 8, 2013
Revised-FINAL

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

| |
|--|
| Audited Enrollment Budget Reduction |
|--|

Dear Mr. Mann,

The legal general fund budget for USD 211, for 2012-13, is **\$5,612,297**, and the legal supplemental general fund budget is **\$1,650,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,372 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, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education State Aid money received by your district must be deposited in the General Fund and then transferred to the Special Education Fund. The Special Education State Aid amount reflected on the reverse side was reported on the 2012-13 USD budget and the final amount will be determined in May 2013. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

July 8, 2013 Revised-FINAL

**Audited Enrollment
Budget Reduction**

USD 211 Norton Community Schools
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|---|---|--|--|---|--|---|--|---|
| 725.8 | 713.6 | 704.9 | 714.8 | 0.0 | 0.0 | 714.8 | 0.0 | 245.4 | 132.0 | 11.0 | 0.0 | 0.0 | 231.0 | 105.3 |
| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE | |
| 0.0 | 49 | 2.3 | 0.0 | 0.0 | 151.0 | 55.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 894,852 | 233.2 | |
| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB | | | |
| 1,367.3 | 0 | 5,613,669 | 5,708,851 | 5,613,669 | -1,372 | 5,612,297 | 5,922,317 | 30.00% | 1,776,695 | 1,650,000 | 1,650,000 | | | |

Column Notes

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



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June 14, 2013

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 2012-13, is **\$1,765,480**, and the legal supplemental general fund budget is **\$603,297**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 212 Northern Valley
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 199.0 | 186.0 | 168.5 | 186.0 | 0.0 | 0.5 | 186.5 | 0.0 | 146.4 | 39.9 | 3.3 | 0.0 | 0.0 | 68.0 | 31.0 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.7 | 8 | 0.4 | 0.0 | 0.0 | 89.0 | 29.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 238,326 | 62.1 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 460.0 | 0 | 1,765,480 | 1,887,528 | 1,765,480 | 0 | 1,765,480 | 2,010,991 | 30.00% | 603,297 | 641,846 | 603,297 |

Column Notes

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



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June 14, 2013

FINAL

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 2012-13, is **\$10,014,877**, and the legal supplemental general fund budget is **\$3,426,992**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 214 Ulysses

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 1,565.4 | 1,559.8 | 1,588.6 | 1,588.6 | 0.0 | 31.0 | 1,619.6 | 6.6 | 58.1 | 232.9 | 19.4 | 1,551.6 | 102.1 | 879.0 | 400.8 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 92.3 | 105 | 4.9 | 0.0 | 0.0 | 231.0 | 72.1 | 0.0 | 0.0 | 0.0 | 6.9 | 0.0 | 895,011 | 233.2 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 2,609.4 | 0 | 10,014,877 | 10,058,247 | 10,014,877 | 0 | 10,014,877 | 11,527,925 | 30.00% | 3,458,378 | 3,426,992 | 3,426,992 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

Kerry Lacock, Superintendent
USD 215 Lakin
1003 W Kingman
Lakin KS 67860

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Lacock,

The legal general fund budget for USD 215, for 2012-13, is **\$4,463,210**, and the legal supplemental general fund budget is **\$1,539,698**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 215 Lakin**2012-13 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|---|---|--|--|---|--|---|--|---|
| 587.5 | 617.5 | 604.4 | 617.5 | 0.0 | 6.0 | 623.5 | 0.0 | 233.4 | 39.9 | 3.3 | 709.3 | 46.7 | 252.0 | 114.9 |
| | | | | | | | | | | | | | | |
| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE | |
| 9.5 | 12 | 0.6 | 0.0 | 0.0 | 90.0 | 36.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 362,886 | 94.6 | |
| | | | | | | | | | | | | | | |
| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB | | | |
| 1,162.9 | 0 | 4,463,210 | 4,749,141 | 4,463,210 | 0 | 4,463,210 | 5,132,325 | 30.00% | 1,539,698 | 1,632,524 | 1,539,698 | | | |

Column Notes

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



School Finance

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June 14, 2013

FINAL

Amy DeLaRosa, Superintendent
USD 216 Deerfield
803 Beech Street
Deerfield KS 67838-0274

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mrs. DeLaRosa,

The legal general fund budget for USD 216, for 2012-13, is **\$2,211,072**, and the legal supplemental general fund budget is **\$750,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 216 Deerfield

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 291.6 | 243.0 | 214.0 | 249.5 | 0.0 | 4.5 | 254.0 | 3.7 | 154.0 | 47.4 | 4.0 | 462.4 | 30.4 | 139.0 | 63.4 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 14.6 | 10 | 0.5 | 0.0 | 0.0 | 25.0 | 10.5 | 0.0 | 0.0 | 0.0 | 3.9 | 0.0 | 156,550 | 40.8 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 576.1 | 0 | 2,211,072 | 2,421,778 | 2,211,072 | 0 | 2,211,072 | 2,578,874 | 30.00% | 773,662 | 750,000 | 750,000 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Sutton,

The legal general fund budget for USD 217, for 2012-13, is **\$1,612,728**, and the legal supplemental general fund budget is **\$557,510**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 217 Rolla

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 193.5 | 171.5 | 182.4 | 182.5 | 0.0 | 0.0 | 182.5 | 1.0 | 145.2 | 67.5 | 5.6 | 175.4 | 11.5 | 56.0 | 25.5 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 13 | 0.6 | 0.0 | 0.0 | 47.0 | 17.8 | 0.0 | 0.0 | 0.0 | 1.1 | 0.0 | 116,514 | 30.4 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 420.2 | 0 | 1,612,728 | 1,618,485 | 1,612,728 | 0 | 1,612,728 | 1,874,323 | 30.00% | 562,297 | 557,510 | 557,510 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$6,028,730**, and the legal supplemental general fund budget is **\$2,102,113**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 218 Elkhart
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 549.8 | 497.1 | 489.4 | 512.1 | 0.0 | 10.0 | 522.1 | 502.4 | 213.4 | 117.7 | 9.8 | 453.2 | 29.8 | 270.0 | 123.1 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 28.4 | 24 | 1.1 | 0.0 | 0.0 | 30.0 | 13.8 | 0.0 | 0.0 | 0.0 | 551.0 | 0.0 | 300,555 | 78.3 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,570.8 | 0 | 6,028,730 | 7,091,089 | 6,028,730 | 0 | 6,028,730 | 7,007,042 | 30.00% | 2,102,113 | 2,459,590 | 2,102,113 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$2,026,464**, and the legal supplemental general fund budget is **\$635,050**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 219 Minneola
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 266.3 | 263.0 | 255.0 | 263.0 | 0.0 | 0.0 | 263.0 | 0.0 | 153.1 | 0.0 | 0.0 | 0.0 | 0.0 | 84.0 | 38.3 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 20 | 0.9 | 0.0 | 0.0 | 56.0 | 21.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 197,675 | 51.5 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 528.0 | 0 | 2,026,464 | 2,099,770 | 2,026,464 | 0 | 2,026,464 | 2,360,148 | 30.00% | 708,044 | 635,050 | 635,050 |

Column Notes

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



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June 14, 2013

FINAL

Bill Day, Superintendent
USD 220 Ashland
P.O. Box 187
Ashland KS 67831-0187

**Audited Enrollment
Republished Budget**

Dear Mr. Day,

The legal general fund budget for USD 220, for 2012-13, is **\$1,770,853**, and the legal supplemental general fund budget is **\$613,907**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 220 Ashland
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 205.5 | 206.4 | 183.6 | 206.4 | 0.0 | 1.0 | 207.4 | 0.0 | 151.3 | 18.9 | 1.6 | 12.9 | 0.8 | 68.0 | 31.0 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 9 | 0.4 | 0.0 | 0.0 | 57.0 | 25.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 166,630 | 43.4 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 461.4 | 0 | 1,770,853 | 1,787,740 | 1,770,853 | 0 | 1,770,853 | 2,051,675 | 30.00% | 615,503 | 613,907 | 613,907 |

Column Notes

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



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June 14, 2013

FINAL

Rick Simoncic, Superintendent
USD 223 Barnes
PO Box 188
Barnes KS 66933-0188

| |
|--|
| Audited Enrollment Budget Reduction |
|--|

Dear Mr. Simoncic,

The legal general fund budget for USD 223, for 2012-13, is **\$3,035,807**, and the legal supplemental general fund budget is **\$1,029,685**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$1,202 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 223 Barnes

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 343.3 | 357.3 | 373.2 | 373.2 | 0.0 | 0.0 | 373.2 | 0.0 | 171.4 | 145.9 | 12.2 | 52.8 | 3.5 | 119.0 | 54.3 |

| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 0.0 | 15 | 0.7 | 0.0 | 0.0 | 152.3 | 48.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 488,327 | 127.2 |

| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 791.3 | 0 | 3,037,009 | 3,072,703 | 3,037,009 | -1,202 | 3,035,807 | 3,432,282 | 30.00% | 1,029,685 | 1,041,533 | 1,029,685 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$2,414,102**, and the legal supplemental general fund budget is **\$707,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 224 Clifton-Clyde**2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 282.5 | 288.5 | 301.5 | 301.5 | 0.0 | 2.5 | 304.0 | 0.0 | 146.8 | 103.5 | 8.6 | 0.0 | 0.0 | 88.0 | 40.1 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 37 | 1.7 | 0.0 | 0.0 | 197.0 | 54.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 281,419 | 73.3 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 629.0 | 0 | 2,414,102 | 2,430,605 | 2,414,102 | 0 | 2,414,102 | 2,811,276 | 30.00% | 843,383 | 707,000 | 707,000 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$1,507,183**, and the legal supplemental general fund budget is **\$529,787**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 225 Fowler
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 163.5 | 153.5 | 165.0 | 165.0 | 0.0 | 3.5 | 168.5 | 0.0 | 140.3 | 0.0 | 0.0 | 35.0 | 2.3 | 69.0 | 31.5 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 2.8 | 10 | 0.5 | 16.7 | 4.2 | 33.0 | 13.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 110,693 | 28.8 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 392.7 | 0 | 1,507,183 | 1,633,837 | 1,507,183 | 0 | 1,507,183 | 1,765,956 | 30.00% | 529,787 | 570,216 | 529,787 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$3,157,906**, and the legal supplemental general fund budget is **\$1,094,491**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 226 Meade

2012-13 Legal Maximum General Fund Budget

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

| Col 1 FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | Col 2 FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | Col 3 FTE Enroll 9/20/12 ex 4yr AR ex virtual | Col 4 Declining Enrollment Provision | Col 4(a) FTE Enroll 2/20/13 ex 4yr AR ex virtual | Col 4(b) At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Col 4(c) Total Adjusted Enroll | Col 5 Virtual FTE 9/20/12 (info only) | Col 6 Low & High Weighted FTE | Col 7 Voc. Contact Hours | Col 7(a) Voc. Weighted FTE | Col 8 Bilingual Contact Hours | Col 8(a) Bilingual Weighted FTE | Col 9 At-Risk Students | Col 9(a) At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 447.5 | 440.8 | 416.3 | 440.8 | 0.0 | 5.0 | 445.8 | 0.0 | 193.8 | 61.2 | 5.1 | 47.0 | 3.1 | 122.0 | 55.6 |

| Col 9(b) High At-Risk Weighted FTE | Col 10 Non- Proficient Headcount | Col 10(a) Non- Proficient Weighted FTE | Col 11 New Facilities FTE | Col 11(a) New Facilities Weighted FTE | Col 12 Trans. Students Over 2.5 | Col 12(a) Trans. Weighted FTE | Col 13 Ancillary Weighting FTE | Col 14 Declining Weighting FTE | Col 15 Cost of Living FTE | Col 16 Virtual Weighted FTE | Col 17 FHSU M&SA FTE (KAMS) | Col 18 2013 Spec Ed State Aid | Col 18(a) Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 0.0 | 18 | 0.8 | 0.0 | 0.0 | 78.5 | 30.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 340,181 | 88.6 |

| Col 19 Total Weighted FTE | Col 20 Authorized Transfers | Col 21 Computed General Fund | Col 21(a) Adopted General Fund | Col 21(b) 2012-13 Legal General Fund | Col 21(c) Budget Reduction | Col 21(d) 2012-13 Adjusted Legal General Fund | Col 22 LOB Base Gen Fund | Col 22(a) LOB Authorized Percent | Col 22(b) Maximum LOB Authorized | Col 22(c) Adopted LOB | Col 22(d) 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 822.8 | 0 | 3,157,906 | 3,278,909 | 3,157,906 | 0 | 3,157,906 | 3,648,303 | 30.00% | 1,094,491 | 1,110,849 | 1,094,491 |

Column Notes

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



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June 14, 2013

FINAL

Doug 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 2012-13, is **\$2,814,059**, and the legal supplemental general fund budget is **\$827,375**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 227 Hodgeman County Schools
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 306.0 | 302.0 | 311.4 | 311.4 | 0.0 | 0.0 | 311.4 | 0.0 | 149.6 | 62.4 | 5.2 | 21.5 | 1.4 | 78.0 | 35.6 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 24 | 1.1 | 0.0 | 0.0 | 125.0 | 49.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 215,284 | 56.1 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 610.2 | 0 | 2,814,059 | 2,835,935 | 2,814,059 | 0 | 2,814,059 | 2,776,977 | 30.00% | 833,093 | 827,375 | 827,375 |

Column Notes

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

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June 14, 2013
FINAL

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 2012-13, is **\$129,423,766**, and the legal supplemental general fund budget is **\$45,570,514**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$10,097 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 229 Blue Valley

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|---|---|--|--|---|--|---|--|---|
| 20,592.0 | 20,897.7 | 21,134.6 | 21,134.6 | 0.0 | 0.0 | 21,134.6 | 0.0 | 740.6 | 4,278.7 | 356.6 | 537.1 | 35.4 | 1,233.0 | 562.2 |
| | | | | | | | | | | | | | | |
| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE | |
| 0.0 | 667 | 31.0 | 738.8 | 184.7 | 5,147.0 | 771.0 | 3,241.8 | 0.0 | 1,605.9 | 0.0 | 0.0 | 19,422,132 | 5,060.5 | |
| | | | | | | | | | | | | | | |
| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB | | | |
| 33,724.3 | 0 | 129,433,863 | 131,013,968 | 129,433,863 | -10,097 | 129,423,766 | 147,001,658 | 31.00% | 45,570,514 | 45,932,237 | 45,570,514 | | | |

Column Notes

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



School Finance

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June 14, 2013

FINAL

Barton L 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 2012-13, is **\$14,895,190**, and the legal supplemental general fund budget is **\$5,070,246**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$3,926 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 230 Spring Hill

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 2,034.1 | 2,115.7 | 2,178.9 | 2,178.9 | 0.0 | 7.5 | 2,186.4 | 554.5 | 76.6 | 365.4 | 30.5 | 4.9 | 0.3 | 463.0 | 211.1 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 95 | 4.4 | 145.6 | 36.4 | 1,001.0 | 149.9 | 79.1 | 0.0 | 0.0 | 596.2 | 1.0 | 1,957,621 | 510.1 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 3,882.0 | 0 | 14,899,116 | 17,658,638 | 14,899,116 | -3,926 | 14,895,190 | 16,900,821 | 30.00% | 5,070,246 | 6,026,736 | 5,070,246 |

Column Notes

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



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June 14, 2013

FINAL

Bill Gilhaus, Superintendent
USD 231 Gardner Edgerton
PO Box 97
Gardner KS 66030

| |
|--|
| Audited Enrollment Budget Reduction |
|--|

Dear Dr. Gilhaus,

The legal general fund budget for USD 231, for 2012-13, is **\$28,241,590**, and the legal supplemental general fund budget is **\$9,564,499**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$1,122 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

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

USD 231 Gardner Edgerton
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 4,743.3 | 4,940.2 | 5,060.1 | 5,060.1 | 0.0 | 7.5 | 5,067.6 | 0.0 | 177.6 | 768.0 | 64.0 | 127.1 | 8.4 | 1,282.0 | 584.6 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 152 | 7.1 | 85.3 | 21.3 | 1,351.0 | 202.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4,694,073 | 1,223.1 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 7,356.1 | 10,000 | 28,242,712 | 29,263,215 | 28,242,712 | -1,122 | 28,241,590 | 31,881,662 | 30.00% | 9,564,499 | 9,899,874 | 9,564,499 |

Column Notes

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



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June 14, 2013

FINAL

Doug 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 2012-13, is **\$36,292,512**, and the legal supplemental general fund budget is **\$12,383,962**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 232 De Soto
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 6,354.0 | 6,526.4 | 6,623.1 | 6,623.1 | 0.0 | 12.0 | 6,635.1 | 0.0 | 232.5 | 1,607.8 | 134.0 | 884.6 | 58.2 | 746.0 | 340.2 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 243 | 11.3 | 83.9 | 21.0 | 1,781.0 | 266.8 | 611.8 | 0.0 | 0.0 | 0.0 | 1.0 | 4,391,584 | 1,144.2 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 9,456.1 | 0 | 36,292,512 | 36,994,098 | 36,292,512 | 0 | 36,292,512 | 41,279,874 | 30.00% | 12,383,962 | 12,597,069 | 12,383,962 |

Column Notes

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



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June 14, 2013

FINAL

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

| |
|--|
| Audited Enrollment Budget Reduction |
|--|

Dear Dr. Berry,

The legal general fund budget for USD 233, for 2012-13, is **\$160,647,453**, and the legal supplemental general fund budget is **\$57,573,882**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$4,319 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 233 Olathe

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 26,010.7 | 26,342.8 | 26,895.8 | 26,895.8 | 0.0 | 30.0 | 26,925.8 | 0.0 | 943.5 | 3,835.3 | 319.6 | 5,802.1 | 382.0 | 5,910.0 | 2,695.0 |

| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 0.0 | 1,056 | 49.1 | 88.8 | 22.2 | 4,669.1 | 699.4 | 1,986.3 | 0.0 | 1,664.0 | 0.0 | 3.0 | 23,673,818 | 6,168.3 |

| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 41,858.2 | 0 | 160,651,772 | 161,597,839 | 160,651,772 | -4,319 | 160,647,453 | 185,722,200 | 31.00% | 57,573,882 | 57,800,905 | 57,573,882 |

Column Notes

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



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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Dr. Gross,

The legal general fund budget for USD 234, for 2012-13, is **\$11,192,376**, and the legal supplemental general fund budget is **\$2,946,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 234 Fort Scott
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 1,853.2 | 1,812.1 | 1,791.0 | 1,818.8 | 0.0 | 18.0 | 1,836.8 | 0.0 | 64.4 | 272.3 | 22.7 | 15.3 | 1.0 | 1,010.0 | 460.6 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 106.1 | 152 | 7.1 | 0.0 | 0.0 | 568.0 | 128.7 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,108,569 | 288.8 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 2,916.2 | 0 | 11,192,376 | 11,258,773 | 11,192,376 | 0 | 11,192,376 | 12,797,193 | 30.00% | 3,839,158 | 2,946,000 | 2,946,000 |

Column Notes

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



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June 14, 2013

FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Rockhold,

The legal general fund budget for USD 235, for 2012-13, is **\$3,695,610**, and the legal supplemental general fund budget is **\$909,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 235 Uniontown

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 444.0 | 442.5 | 422.5 | 442.5 | 0.0 | 7.0 | 449.5 | 0.0 | 194.8 | 124.5 | 10.4 | 1.0 | 0.1 | 224.0 | 102.1 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 23.2 | 9 | 0.4 | 0.0 | 0.0 | 293.0 | 77.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 402,831 | 105.0 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 962.9 | 0 | 3,695,610 | 3,735,142 | 3,695,610 | 0 | 3,695,610 | 4,205,902 | 30.00% | 1,261,771 | 909,000 | 909,000 |

Column Notes

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



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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Meitler,

The legal general fund budget for USD 237, for 2012-13, is **\$3,212,022**, and the legal supplemental general fund budget is **\$1,142,670**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 237 Smith Center
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 416.0 | 402.5 | 391.5 | 403.3 | 0.0 | 0.0 | 403.3 | 0.0 | 181.1 | 96.1 | 8.0 | 0.0 | 0.0 | 129.0 | 58.8 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 24 | 1.1 | 0.0 | 0.0 | 127.0 | 47.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 527,975 | 137.6 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 836.9 | 0 | 3,212,022 | 3,279,955 | 3,212,022 | 0 | 3,212,022 | 3,686,032 | 31.00% | 1,142,670 | 1,148,030 | 1,142,670 |

Column Notes

- 4 Greater of 9/20/12 (Col. 3) or 9/20/11 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21(b) 2012-13 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2012-13 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Dr. Combs,

The legal general fund budget for USD 239, for 2012-13, is **\$4,396,813**, and the legal supplemental general fund budget is **\$1,492,114**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 239 North Ottawa County
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 608.5 | 590.9 | 590.4 | 596.6 | 0.0 | 0.0 | 596.6 | 0.0 | 228.7 | 42.9 | 3.6 | 0.0 | 0.0 | 181.0 | 82.5 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 21 | 1.0 | 0.0 | 0.0 | 181.0 | 57.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 675,920 | 176.1 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,145.6 | 0 | 4,396,813 | 4,598,692 | 4,396,813 | 0 | 4,396,813 | 4,973,714 | 30.00% | 1,492,114 | 1,557,377 | 1,492,114 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

Richard Harlan, Superintendent
USD 240 Twin Valley
Box 38
Bennington KS 67422-0038

**Audited Enrollment
Republished Budget**

Dear Mr. Harlan,

The legal general fund budget for USD 240, for 2012-13, is **\$4,336,940**, and the legal supplemental general fund budget is **\$1,485,384**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 240 Twin Valley

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 591.3 | 576.0 | 582.5 | 583.3 | 0.0 | 12.0 | 595.3 | 0.0 | 228.5 | 87.4 | 7.3 | 0.0 | 0.0 | 214.0 | 97.6 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 1.3 | 32 | 1.5 | 0.0 | 0.0 | 180.0 | 51.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 564,523 | 147.1 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,130.0 | 0 | 4,336,940 | 4,410,630 | 4,336,940 | 0 | 4,336,940 | 4,951,280 | 30.00% | 1,485,384 | 1,488,309 | 1,485,384 |

Column Notes

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



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June 14, 2013

FINAL

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 2012-13, is **\$1,734,392**, and the legal supplemental general fund budget is **\$590,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 241 Wallace County Schools
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|---|---|--|--|---|--|---|--|---|
| 188.0 | 206.0 | 194.5 | 206.0 | 0.0 | 0.0 | 206.0 | 0.0 | 151.1 | 0.0 | 0.0 | 0.0 | 0.0 | 70.0 | 31.9 |
| | | | | | | | | | | | | | | |
| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE | |
| 0.0 | 5 | 0.2 | 0.0 | 0.0 | 61.0 | 27.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 135,684 | 35.4 | |
| | | | | | | | | | | | | | | |
| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB | | | |
| 451.9 | 0 | 1,734,392 | 1,754,350 | 1,734,392 | 0 | 1,734,392 | 2,003,119 | 30.00% | 600,936 | 590,000 | 590,000 | | | |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Hale,

The legal general fund budget for USD 242, for 2012-13, is **\$1,008,626**, and the legal supplemental general fund budget is **\$349,983**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 242 Weskan
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|---|---|--|--|---|--|---|--|---|
| 110.0 | 99.5 | 100.0 | 103.2 | 0.0 | 0.0 | 103.2 | 0.0 | 103.8 | 0.0 | 0.0 | 30.1 | 2.0 | 33.0 | 15.0 |
| | | | | | | | | | | | | | | |
| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE | |
| 0.0 | 6 | 0.3 | 0.0 | 0.0 | 45.0 | 17.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 82,467 | 21.5 | |
| | | | | | | | | | | | | | | |
| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB | | | |
| 262.8 | 0 | 1,008,626 | 1,014,000 | 1,008,626 | 0 | 1,008,626 | 1,167,940 | 30.00% | 350,382 | 349,983 | 349,983 | | | |

Column Notes

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

785-296-3872

785-296-0459 (fax)

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June 14, 2013

FINAL

Patti Bishop, Superintendent
USD 243 Lebo-Waverly
Box 457
Waverly KS 66871-0457

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Dr. Bishop,

The legal general fund budget for USD 243, for 2012-13, is **\$3,841,070**, and the legal supplemental general fund budget is **\$990,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 243 Lebo-Waverly
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 516.5 | 495.7 | 485.5 | 499.2 | 0.0 | 0.0 | 499.2 | 2.0 | 207.9 | 140.9 | 11.7 | 0.0 | 0.0 | 176.0 | 80.3 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.4 | 27 | 1.3 | 0.0 | 0.0 | 130.0 | 39.3 | 0.0 | 0.0 | 0.0 | 2.1 | 0.0 | 608,533 | 158.6 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,000.8 | 0 | 3,841,070 | 3,908,619 | 3,841,070 | 0 | 3,841,070 | 4,342,006 | 30.00% | 1,302,602 | 990,000 | 990,000 |

Column Notes

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



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June 14, 2013

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 2012-13, is **\$6,076,705**, and the legal supplemental general fund budget is **\$2,062,587**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 244 Burlington
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 836.9 | 819.7 | 797.7 | 819.7 | 0.0 | 4.5 | 824.2 | 0.0 | 252.3 | 227.7 | 19.0 | 1.7 | 0.1 | 229.0 | 104.4 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 27 | 1.3 | 0.0 | 0.0 | 241.0 | 56.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,250,041 | 325.7 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,583.3 | 0 | 6,076,705 | 6,233,296 | 6,076,705 | 0 | 6,076,705 | 6,875,291 | 30.00% | 2,062,587 | 2,101,686 | 2,062,587 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Kastle,

The legal general fund budget for USD 245, for 2012-13, is **\$1,934,736**, and the legal supplemental general fund budget is **\$677,715**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 245 LeRoy-Gridley
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 224.5 | 208.0 | 213.9 | 215.5 | 0.0 | 0.0 | 215.5 | 0.0 | 152.6 | 31.5 | 2.6 | 0.0 | 0.0 | 85.0 | 38.8 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 2.6 | 17 | 0.8 | 0.0 | 0.0 | 92.5 | 28.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 239,200 | 62.3 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 504.1 | 0 | 1,934,736 | 1,984,246 | 1,934,736 | 0 | 1,934,736 | 2,259,050 | 30.00% | 677,715 | 690,482 | 677,715 |

Column Notes

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



School Finance

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June 14, 2013

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 2012-13, is **\$4,063,291**, 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 246 Northeast
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 537.5 | 487.8 | 462.0 | 495.8 | 0.0 | 6.0 | 501.8 | 2.0 | 208.6 | 2.2 | 0.2 | 0.0 | 0.0 | 296.0 | 135.0 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 31.1 | 43 | 2.0 | 0.0 | 0.0 | 206.5 | 46.4 | 0.0 | 0.0 | 0.0 | 2.1 | 0.0 | 504,643 | 131.5 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,058.7 | 0 | 4,063,291 | 4,147,343 | 4,063,291 | 0 | 4,063,291 | 4,631,274 | 30.00% | 1,389,382 | 1,340,000 | 1,340,000 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$5,191,279**, and the legal supplemental general fund budget is **\$1,773,854**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 247 Cherokee

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 694.0 | 655.0 | 652.6 | 667.2 | 0.0 | 6.0 | 673.2 | 0.0 | 240.6 | 173.6 | 14.5 | 0.0 | 0.0 | 316.0 | 144.1 |

| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 26.3 | 38 | 1.8 | 0.0 | 0.0 | 334.0 | 85.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 640,459 | 166.9 |

| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 1,352.6 | 0 | 5,191,279 | 5,342,880 | 5,191,279 | 0 | 5,191,279 | 5,912,848 | 30.00% | 1,773,854 | 1,819,633 | 1,773,854 |

Column Notes

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



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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Bauer,

The legal general fund budget for USD 248, for 2012-13, is **\$6,957,143**, 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.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 248 Girard**2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 1,001.0 | 1,011.5 | 1,000.0 | 1,011.5 | 0.0 | 7.0 | 1,018.5 | 0.0 | 244.5 | 287.9 | 24.0 | 17.3 | 1.1 | 395.0 | 180.1 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 10.5 | 37 | 1.7 | 0.0 | 0.0 | 353.0 | 86.3 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 944,228 | 246.0 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,812.7 | 0 | 6,957,143 | 7,130,236 | 6,957,143 | 0 | 6,957,143 | 7,889,409 | 30.00% | 2,366,823 | 2,118,500 | 2,118,500 |

Column Notes

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



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June 14, 2013

FINAL

Dale Slagle, Superintendent
USD 249 Frontenac Public Schools
208 S. Cayuga
Frontenac KS 66763

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Slagle,

The legal general fund budget for USD 249, for 2012-13, is **\$5,741,648**, and the legal supplemental general fund budget is **\$1,572,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 249 Frontenac Public Schools
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 858.0 | 867.0 | 871.0 | 871.0 | 0.0 | 7.0 | 878.0 | 0.0 | 252.7 | 165.6 | 13.8 | 0.0 | 0.0 | 292.0 | 133.2 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 50 | 2.3 | 0.0 | 0.0 | 54.0 | 11.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 785,010 | 204.5 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,496.0 | 0 | 5,741,648 | 5,896,703 | 5,741,648 | 0 | 5,741,648 | 6,510,230 | 30.00% | 1,953,069 | 1,572,000 | 1,572,000 |

Column Notes

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

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Brown,

The legal general fund budget for USD 250, for 2012-13, is **\$17,567,677**, and the legal supplemental general fund budget is **\$5,966,951**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 250 Pittsburg
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 2,600.5 | 2,686.4 | 2,716.8 | 2,716.8 | 0.0 | 20.0 | 2,736.8 | 2.6 | 95.9 | 315.1 | 26.3 | 734.0 | 48.3 | 1,641.0 | 748.3 |

| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 172.3 | 98 | 4.6 | 0.0 | 0.0 | 434.4 | 67.7 | 0.0 | 0.0 | 0.0 | 2.7 | 0.0 | 2,588,281 | 674.4 |

| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 4,577.3 | 0 | 17,567,677 | 17,788,746 | 17,567,677 | 0 | 17,567,677 | 19,889,837 | 30.00% | 5,966,951 | 6,034,627 | 5,966,951 |

Column Notes

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



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June 14, 2013

FINAL

Mike Nulton, Superintendent
USD 251 North Lyon County
Box 527
Americus KS 66835

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Nulton,

The legal general fund budget for USD 251, for 2012-13, is **\$3,585,076**, and the legal supplemental general fund budget is **\$1,221,947**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 251 North Lyon County
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 437.3 | 418.0 | 428.0 | 428.0 | 0.0 | 0.0 | 428.0 | 0.0 | 188.6 | 79.2 | 6.6 | 0.0 | 0.0 | 207.0 | 94.4 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 19.4 | 24 | 1.1 | 0.0 | 0.0 | 282.0 | 81.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 441,288 | 115.0 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 934.1 | 0 | 3,585,076 | 3,637,656 | 3,585,076 | 0 | 3,585,076 | 4,073,156 | 30.00% | 1,221,947 | 1,237,597 | 1,221,947 |

Column Notes

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



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June 14, 2013

FINAL

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

**Audited Enrollment
Republished Budget
Budget Reduction**

Dear Mr. Argabright,

The legal general fund budget for USD 252, for 2012-13, is **\$3,980,895**, and the legal supplemental general fund budget is **\$1,353,907**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$1,030 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

USD 252 Southern Lyon County
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 517.8 | 499.5 | 508.2 | 508.5 | 0.0 | 3.0 | 511.5 | 0.0 | 210.9 | 237.6 | 19.8 | 0.0 | 0.0 | 191.0 | 87.1 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 3.1 | 22 | 1.0 | 0.0 | 0.0 | 228.3 | 63.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 540,870 | 140.9 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,037.5 | 0 | 3,981,925 | 4,025,678 | 3,981,925 | -1,030 | 3,980,895 | 4,515,498 | 30.00% | 1,354,649 | 1,353,907 | 1,353,907 |

Column Notes

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



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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Ms. Davidson,

The legal general fund budget for USD 253, for 2012-13, is **\$28,666,234**, and the legal supplemental general fund budget is **\$8,769,542**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 253 Emporia
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 4,196.5 | 4,191.1 | 4,179.6 | 4,191.1 | 0.0 | 70.0 | 4,261.1 | 4.0 | 149.3 | 797.6 | 66.5 | 5,843.0 | 384.7 | 2,665.0 | 1,215.2 |

| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 279.8 | 158 | 7.3 | 249.1 | 62.3 | 1,666.0 | 249.6 | 0.0 | 0.0 | 0.0 | 6.2 | 0.0 | 2,920,653 | 761.0 |

| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 7,443.0 | 100,000 | 28,666,234 | 29,182,061 | 28,666,234 | 0 | 28,666,234 | 32,729,098 | 30.00% | 9,818,729 | 8,769,542 | 8,769,542 |

Column Notes

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



School Finance

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June 14, 2013
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Buck,

The legal general fund budget for USD 254, for 2012-13, is **\$3,478,763**, and the legal supplemental general fund budget is **\$1,160,350**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 254 Barber County North
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 435.5 | 424.5 | 444.0 | 444.0 | 0.0 | 5.0 | 449.0 | 0.0 | 194.7 | 71.7 | 6.0 | 0.0 | 0.0 | 143.0 | 65.2 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 11 | 0.5 | 0.0 | 0.0 | 130.0 | 49.8 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 541,781 | 141.2 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 906.4 | 0 | 3,478,763 | 3,538,252 | 3,478,763 | 0 | 3,478,763 | 3,978,822 | 30.00% | 1,193,647 | 1,160,350 | 1,160,350 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Morris,

The legal general fund budget for USD 255, for 2012-13, is **\$1,946,250**, and the legal supplemental general fund budget is **\$661,277**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 255 South Barber
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 215.2 | 215.0 | 220.5 | 220.5 | 0.0 | 1.0 | 221.5 | 0.0 | 153.3 | 69.3 | 5.8 | 5.0 | 0.3 | 67.0 | 30.6 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 20 | 0.9 | 0.0 | 0.0 | 51.0 | 21.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 281,223 | 73.3 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 507.1 | 0 | 1,946,250 | 1,974,651 | 1,946,250 | 0 | 1,946,250 | 2,204,258 | 30.00% | 661,277 | 670,791 | 661,277 |

Column Notes

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



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June 14, 2013

FINAL

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 2012-13, is **\$2,757,987**, and the legal supplemental general fund budget is **\$640,100**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 256 Marmaton Valley
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|---|---|--|--|---|---|---|--|---|
| 330.0 | 308.0 | 288.0 | 308.7 | 0.0 | 5.5 | 314.2 | 0.0 | 150.6 | 105.6 | 8.8 | 0.0 | 0.0 | 165.0 | 75.2 |
| | | | | | | | | | | | | | | |
| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE | |
| 17.3 | 7 | 0.3 | 0.0 | 0.0 | 118.0 | 35.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 447,599 | 116.6 | |
| | | | | | | | | | | | | | | |
| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB | | | |
| 718.6 | 0 | 2,757,987 | 3,181,782 | 2,757,987 | 0 | 2,757,987 | 3,116,265 | 30.00% | 934,880 | 640,100 | 640,100 | | | |

Column Notes

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



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June 14, 2013

FINAL

Brian Pekarek, Superintendent
USD 257 Iola
408 N Cottonwood
Iola KS 66749-2997

| |
|---------------------------|
| Audited Enrollment |
|---------------------------|

Dear Mr. Pekarek,

The legal general fund budget for USD 257, for 2012-13, is **\$9,325,956**, and the legal supplemental general fund budget is **\$3,154,644**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 257 Iola

2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 1,246.8 | 1,288.5 | 1,257.0 | 1,288.5 | 0.0 | 14.0 | 1,302.5 | 4.0 | 187.0 | 333.3 | 27.8 | 0.5 | 0.0 | 676.0 | 308.3 |

| 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 71.0 | 81 | 3.8 | 0.0 | 0.0 | 341.5 | 73.1 | 0.0 | 0.0 | 0.0 | 4.2 | 0.0 | 1,735,496 | 452.2 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 2,429.9 | 0 | 9,325,956 | 9,487,920 | 9,325,956 | 0 | 9,325,956 | 10,515,481 | 30.00% | 3,154,644 | 3,203,793 | 3,154,644 |

Column Notes

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

FINAL

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 2012-13, is **\$4,837,415**, and the legal supplemental general fund budget is **\$1,526,958**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 258 Humboldt

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 536.0 | 536.0 | 555.5 | 555.5 | 0.0 | 5.0 | 560.5 | 125.9 | 221.8 | 273.8 | 22.8 | 0.0 | 0.0 | 244.0 | 111.3 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 14.5 | 26 | 1.2 | 0.0 | 0.0 | 82.0 | 23.6 | 0.0 | 0.0 | 0.0 | 132.2 | 0.0 | 662,021 | 172.5 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,260.4 | 0 | 4,837,415 | 4,919,548 | 4,837,415 | 0 | 4,837,415 | 5,484,682 | 30.00% | 1,645,405 | 1,526,958 | 1,526,958 |

Column Notes

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



School Finance

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785-296-0459 (fax)

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June 14, 2013
FINAL

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

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

Dear Mr. Allison,

The legal general fund budget for USD 259, for 2012-13, is **\$327,038,479**, and the legal supplemental general fund budget is **\$107,856,793**. 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 \$1,683 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

USD 259 Wichita
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Audited Enrollment
Republished - Missing Documents
Budget Reduction

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 44,871.0 | 44,797.8 | 45,287.9 | 45,287.9 | 0.0 | 956.0 | 46,243.9 | 250.3 | 1,620.4 | 9,415.9 | 784.7 | 33,584.2 | 2,211.0 | 33,303.0 | 15,186.2 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 3,496.8 | 2,162 | 100.5 | 5,984.3 | 1,496.1 | 14,491.0 | 2,170.8 | 0.0 | 0.0 | 0.0 | 262.8 | 4.0 | 42,635,958 | 11,108.9 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 84,686.1 | 2,014,910 | 327,040,162 | 327,040,162 | 327,040,162 | -1,683 | 327,038,479 | 368,785,954 | 30.00% | 110,635,786 | 107,856,793 | 107,856,793 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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

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

Dear Mr. Wilford,

The legal general fund budget for USD 260, for 2012-13, is **\$36,273,706**, and the legal supplemental general fund budget is **\$12,186,297**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

USD 260 Derby
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 6,175.7 | 6,261.4 | 6,253.4 | 6,261.4 | 43.0 | 25.0 | 6,329.4 | 34.6 | 221.8 | 1,210.5 | 100.9 | 1,399.1 | 92.1 | 2,378.0 | 1,084.4 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 43.3 | 453 | 21.1 | 28.7 | 7.2 | 1,469.0 | 220.1 | 0.0 | 0.0 | 0.0 | 36.6 | 0.0 | 4,967,518 | 1,294.3 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 9,451.2 | 0 | 36,273,706 | 36,353,152 | 36,273,706 | 0 | 36,273,706 | 41,251,807 | 30.00% | 12,375,542 | 12,186,297 | 12,186,297 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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

**Audited Enrollment
Republished Budget**

Dear Dr. Burke,

The legal general fund budget for USD 261, for 2012-13, is **\$30,974,195**, and the legal supplemental general fund budget is **\$10,392,970**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

**Audited Enrollment
Republished Budget**

USD 261 Haysville

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | <u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | <u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual | <u>Col 4</u> Declining Enrollment Provision | <u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual | <u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13 | <u>Col 4(c)</u> Total Adjusted Enroll | <u>Col 5</u> Virtual FTE 9/20/12 (info only) | <u>Col 6</u> Low & High Weighted FTE | <u>Col 7</u> Voc. Contact Hours | <u>Col 7(a)</u> Voc. Weighted FTE | <u>Col 8</u> Bilingual Contact Hours | <u>Col 8(a)</u> Bilingual Weighted FTE | <u>Col 9</u> At-Risk Students | <u>Col 9(a)</u> At-Risk Weighted FTE |
|--|--|--|--|--|---|--|---|--|--|--|---|---|-------------------------------------|---|
| 4,873.6 | 4,886.6 | 4,996.6 | 4,996.6 | 0.0 | 72.5 | 5,069.1 | 0.0 | 177.6 | 841.7 | 70.1 | 312.8 | 20.6 | 2,339.0 | 1,066.6 |

| <u>Col 9(b)</u> High At-Risk Weighted FTE | <u>Col 10</u> Non- Proficient Headcount | <u>Col 10(a)</u> Non- Proficient Weighted FTE | <u>Col 11</u> New Facilities FTE | <u>Col 11(a)</u> New Facilities Weighted FTE | <u>Col 12</u> Trans. Students Over 2.5 | <u>Col 12(a)</u> Trans. Weighted FTE | <u>Col 13</u> Ancillary Weighting FTE | <u>Col 14</u> Declining Weighting FTE | <u>Col 15</u> Cost of Living FTE | <u>Col 16</u> Virtual Weighted FTE | <u>Col 17</u> FHSU M&SA FTE (KAMS) | <u>Col 18</u> 2013 Spec Ed State Aid | <u>Col 18(a)</u> Spec Ed Weighted FTE |
|---|--|---|---|--|---|---|--|--|---|---|--|---|--|
| 181.7 | 198 | 9.2 | 0.0 | 0.0 | 1,860.0 | 278.6 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 4,593,697 | 1,196.9 |

| <u>Col 19</u> Total Weighted FTE | <u>Col 20</u> Authorized Transfers | <u>Col 21</u> Computed General Fund | <u>Col 21(a)</u> Adopted General Fund | <u>Col 21(b)</u> 2012-13 Legal General Fund | <u>Col 21(c)</u> Budget Reduction | <u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund | <u>Col 22</u> LOB Base Gen Fund | <u>Col 22(a)</u> LOB Authorized Percent | <u>Col 22(b)</u> Maximum LOB Authorized | <u>Col 22(c)</u> Adopted LOB | <u>Col 22(d)</u> 2012-13 Legal LOB |
|---|--|--|--|---|---|---|---------------------------------------|--|--|------------------------------------|---|
| 8,070.4 | 0 | 30,974,195 | 31,033,684 | 30,974,195 | 0 | 30,974,195 | 35,063,923 | 30.00% | 10,519,177 | 10,392,970 | 10,392,970 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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 2012-13, is **\$15,793,180**, and the legal supplemental general fund budget is **\$4,730,120**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$10,659 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

USD 262 Valley Center Pub Sch
2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 2,520.3 | 2,496.3 | 2,536.9 | 2,536.9 | 0.0 | 16.5 | 2,553.4 | 47.6 | 89.5 | 645.0 | 53.8 | 172.2 | 11.3 | 725.0 | 330.6 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 130 | 6.0 | 807.7 | 201.9 | 1,278.0 | 191.4 | 0.0 | 0.0 | 0.0 | 50.0 | 0.0 | 2,367,274 | 616.8 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 4,104.7 | 50,000 | 15,803,839 | 15,897,486 | 15,803,839 | -10,659 | 15,793,180 | 17,829,135 | 30.00% | 5,348,741 | 4,730,120 | 4,730,120 |

Column Notes

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



School Finance

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June 14, 2013

FINAL

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

Audited Enrollment
Republished - Missing Documents

Dear Dr. Rahe,

The legal general fund budget for USD 263, for 2012-13, is **\$9,864,811**, and the legal supplemental general fund budget is **\$3,343,047**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

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

USD 263 Mulvane

2012-13 Legal Maximum General Fund Budget

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

| <u>Col 1</u> | <u>Col 2</u> | <u>Col 3</u> | <u>Col 4</u> | <u>Col 4(a)</u> | <u>Col 4(b)</u> | <u>Col 4(c)</u> | <u>Col 5</u> | <u>Col 6</u> | <u>Col 7</u> | <u>Col 7(a)</u> | <u>Col 8</u> | <u>Col 8(a)</u> | <u>Col 9</u> | <u>Col 9(a)</u> |
|--|--|--|--------------------------------------|---|--|-----------------------------|---|----------------------------------|--------------------------|-------------------------|-------------------------------|------------------------------|---------------------|----------------------------|
| FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 1,799.9 | 1,759.0 | 1,736.9 | 1,765.3 | 0.0 | 15.0 | 1,780.3 | 0.0 | 62.4 | 331.5 | 27.6 | 5.5 | 0.4 | 475.0 | 216.6 |

| <u>Col 9(b)</u> | <u>Col 10</u> | <u>Col 10(a)</u> | <u>Col 11</u> | <u>Col 11(a)</u> | <u>Col 12</u> | <u>Col 12(a)</u> | <u>Col 13</u> | <u>Col 14</u> | <u>Col 15</u> | <u>Col 16</u> | <u>Col 17</u> | <u>Col 18</u> | <u>Col 18(a)</u> |
|------------------------------------|---------------------------------|---------------------------------------|--------------------------|--------------------------------------|--------------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------|----------------------------|-------------------------------|------------------------------|----------------------------|
| High At-Risk Weighted FTE | Non- Proficient Headcount | Non- Proficient Weighted FTE | New Facilities FTE | New Facilities Weighted FTE | Trans. Students Over 2.5 | Trans. Weighted FTE | Ancillary Weighting FTE | Declining Weighting FTE | Cost of Living FTE | Virtual Weighted FTE | FHSU M&SA FTE (KAMS) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 115 | 5.3 | 0.0 | 0.0 | 433.0 | 78.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,533,833 | 399.6 |

| <u>Col 19</u> | <u>Col 20</u> | <u>Col 21</u> | <u>Col 21(a)</u> | <u>Col 21(b)</u> | <u>Col 21(c)</u> | <u>Col 21(d)</u> | <u>Col 22</u> | <u>Col 22(a)</u> | <u>Col 22(b)</u> | <u>Col 22(c)</u> | <u>Col 22(d)</u> |
|--------------------------|-------------------------|-----------------------------|----------------------------|-------------------------------------|---------------------|---|----------------------|------------------------------|------------------------------|------------------|-------------------------|
| Total Weighted FTE | Authorized Transfers | Computed General Fund | Adopted General Fund | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 2,570.3 | 0 | 9,864,811 | 9,880,163 | 9,864,811 | 0 | 9,864,811 | 11,156,546 | 30.00% | 3,346,964 | 3,343,047 | 3,343,047 |

Column Notes

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



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June 14, 2013

FINAL

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 2012-13, is **\$7,404,653**, and the legal supplemental general fund budget is **\$2,512,203**. 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 2012-13 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2012-13 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 **FINAL**

Audited Enrollment

USD 264 Clearwater

2012-13 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 9/20/10 2/20/11 ex 4yr AR ex virtual | FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual | FTE Enroll 9/20/12 ex 4yr AR ex virtual | Declining Enrollment Provision | FTE Enroll 2/20/13 ex 4yr AR ex virtual | At Risk 4 Yr Old FTE 9/20/12 2/20/13 | Total Adjusted Enroll | Virtual FTE 9/20/12 (info only) | Low & High Weighted FTE | Voc. Contact Hours | Voc. Weighted FTE | Bilingual Contact Hours | Bilingual Weighted FTE | At-Risk Students | At-Risk Weighted FTE |
| 1,233.6 | 1,186.1 | 1,136.3 | 1,186.1 | 0.0 | 3.0 | 1,189.1 | 0.0 | 216.6 | 79.7 | 6.6 | 0.0 | 0.0 | 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) | 2013 Spec Ed State Aid | Spec Ed Weighted FTE |
| 0.0 | 93 | 4.3 | 0.0 | 0.0 | 515.0 | 99.9 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 1,152,210 | 300.2 |

| 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 | 2012-13 Legal General Fund | Budget Reduction | 2012-13 Adjusted Legal General Fund | LOB Base Gen Fund | LOB Authorized Percent | Maximum LOB Authorized | Adopted LOB | 2012-13 Legal LOB |
| 1,929.3 | 0 | 7,404,653 | 7,604,997 | 7,404,653 | 0 | 7,404,653 | 8,374,010 | 30.00% | 2,512,203 | 2,579,895 | 2,512,203 |

Column Notes

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