



School Finance

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

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

June 16, 2014
FINAL

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

Audited Enrollment

Dear Dr. Henry,

The legal general fund budget for USD 265, for 2013-14, is **\$29,200,655**, and the legal supplemental general fund budget is **\$9,913,055**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 265 Goddard
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
5,015.2	5,015.5	5,086.1	5,086.1	0.0	30.0	5,116.1	15.0	179.3	1,083.1	90.3	628.1	41.3	1,028.0	468.8

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	208	9.7	0.0	0.0	3,567.0	543.6	0.0	0.0	0.0	15.8	1.0	4,384,613	1,142.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
7,608.3	0	29,200,655	29,876,143	29,200,655	0	29,200,655	33,043,515	30.00%	9,913,055	10,120,982	9,913,055

Column Notes

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

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

Audited Enrollment

Dear Mr. Powers,

The legal general fund budget for USD 266, for 2013-14, is **\$37,849,588**, and the legal supplemental general fund budget is **\$12,846,485**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 266 Maize**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
6,447.4	6,416.6	6,420.7	6,428.2	0.0	18.0	6,446.2	343.8	225.9	1,930.5	160.9	80.0	5.3	1,009.0	460.1

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	376	17.5	16.0	4.0	4,407.0	671.6	0.0	0.0	0.0	371.3	1.0	5,749,324	1,498.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
9,861.8	0	37,849,588	39,040,904	37,849,588	0	37,849,588	42,821,616	30.00%	12,846,485	13,000,000	12,846,485

Column Notes

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Bourne,

The legal general fund budget for USD 267, for 2013-14, is **\$10,129,281**, and the legal supplemental general fund budget is **\$3,541,221**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 267 Renwick
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,869.8	1,855.5	1,845.0	1,856.8	0.0	0.0	1,856.8	0.0	65.1	348.6	29.1	0.0	0.0	214.0	97.6

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	108	5.0	0.0	0.0	749.0	146.3	0.0	0.0	0.0	0.0	0.0	1,671,136	435.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,635.3	15,000	10,129,281	10,893,811	10,129,281	0	10,129,281	11,423,293	31.00%	3,541,221	3,801,928	3,541,221

Column Notes

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

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

Audited Enrollment

Dear Mr. Grover,

The legal general fund budget for USD 268, for 2013-14, is **\$5,113,751**, and the legal supplemental general fund budget is **\$1,739,734**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

Audited Enrollment

USD 268 Cheney
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
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743.0	744.8	744.6	744.8	0.0	10.0	754.8	0.0	248.8	151.2	12.6	0.0	0.0	180.0	82.1

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	36	1.7	13.0	3.3	208.0	48.4	0.0	0.0	0.0	0.0	0.0	693,626	180.7

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,332.4	0	5,113,751	5,344,786	5,113,751	0	5,113,751	5,799,112	30.00%	1,739,734	1,757,646	1,739,734

Column Notes

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June 16, 2014
FINAL

Larry Lysell, Superintendent
USD 269 Palco
Drawer B
Palco KS 67657-0021

**Audited Enrollment
Republished Budget**

Dear Mr. Lysell,

The legal general fund budget for USD 269, for 2013-14, is **\$1,302,233**, and the legal supplemental general fund budget is **\$429,976**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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Craig Neuenswander, Director
School Finance

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President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 269 Palco

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
125.0	113.0	124.5	124.5	0.0	2.5	127.0	0.0	119.7	36.6	3.1	0.0	0.0	55.0	25.1
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
3.2	12	0.6	0.0	0.0	71.0	24.6	0.0	0.0	0.0	0.0	0.0	138,163	36.0	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
339.3	0	1,302,233	1,359,803	1,302,233	0	1,302,233	1,563,139	30.00%	468,942	429,976	429,976			

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment Budget Reduction
--

Dear Mrs. Dunbar,

The legal general fund budget for USD 270, for 2013-14, is **\$2,876,241**, and the legal supplemental general fund budget is **\$975,918**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$1,491 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 270 Plainville

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
372.4	375.4	365.3	375.4	0.0	0.0	375.4	0.0	172.1	187.7	15.6	0.0	0.0	113.0	51.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	45	2.1	0.0	0.0	34.0	14.4	0.0	0.0	0.0	0.0	0.0	455,394	118.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
749.8	0	2,877,732	2,942,978	2,877,732	-1,491	2,876,241	3,253,060	30.00%	975,918	995,311	975,918

Column Notes

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



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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Homburg,

The legal general fund budget for USD 271, for 2013-14, is **\$2,401,437**, and the legal supplemental general fund budget is **\$801,813**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 271 Stockton

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
273.1	272.6	290.1	290.1	0.0	3.0	293.1	0.0	147.3	79.3	6.6	0.0	0.0	125.0	57.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
6.7	26	1.2	0.0	0.0	60.0	25.0	0.0	0.0	0.0	0.0	0.0	340,906	88.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
625.7	0	2,401,437	2,423,313	2,401,437	0	2,401,437	2,752,503	30.00%	825,751	801,813	801,813

Column Notes

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



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June 16, 2014
FINAL

Troy Damman, Superintendent
USD 272 Waconda
Box 326
Cawker City KS 67430-0326

Audited Enrollment

Dear Mr. Damman,

The legal general fund budget for USD 272, for 2013-14, is **\$2,656,614**, and the legal supplemental general fund budget is **\$898,124**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 272 Waconda**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
319.7	316.3	302.8	316.3	0.0	6.5	322.8	0.0	153.8	110.6	9.2	0.0	0.0	121.0	55.2

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.1	8	0.4	0.0	0.0	133.5	45.2	0.0	0.0	0.0	0.0	0.0	384,038	100.1

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
688.8	13,000	2,656,614	2,830,141	2,656,614	0	2,656,614	2,993,745	30.00%	898,124	957,749	898,124

Column Notes

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



School Finance

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June 16, 2014
FINAL

Jeff Travis, Superintendent
USD 273 Beloit
PO Box 547
Beloit KS 67420-0547

Audited Enrollment

Dear Mr. Travis,

The legal general fund budget for USD 273, for 2013-14, is **\$5,307,570**, and the legal supplemental general fund budget is **\$1,797,022**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 273 Beloit
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
728.8	730.7	736.5	736.5	0.0	12.5	749.0	0.0	248.4	197.4	16.5	5.0	0.3	183.0	83.4

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	58	2.7	0.0	0.0	128.0	46.7	0.0	0.0	0.0	0.0	0.0	905,423	235.9

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,382.9	0	5,307,570	5,472,220	5,307,570	0	5,307,570	5,990,074	30.00%	1,797,022	1,849,347	1,797,022

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Steiner,

The legal general fund budget for USD 274, for 2013-14, is **\$3,006,305**, and the legal supplemental general fund budget is **\$1,047,342**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 274 Oakley**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
398.6	389.8	375.2	389.8	0.0	0.0	389.8	0.0	176.8	129.5	10.8	0.0	0.0	136.0	62.0

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	31	1.4	0.0	0.0	75.7	32.1	0.0	0.0	0.0	0.0	0.0	423,681	110.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
783.3	0	3,006,305	3,107,629	3,006,305	0	3,006,305	3,491,140	30.00%	1,047,342	1,053,460	1,047,342

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Bergsten,

The legal general fund budget for USD 275, for 2013-14, is **\$966,792**, and the legal supplemental general fund budget is **\$338,465**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 275 Triplains
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
80.0	97.5	78.5	97.5	0.0	0.0	97.5	0.0	98.9	0.0	0.0	0.0	0.0	28.0	12.8
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	5	0.2	0.0	0.0	34.0	17.6	0.0	0.0	0.0	0.0	0.0	95,600	24.9	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
251.9	0	966,792	981,377	966,792	0	966,792	1,128,217	30.00%	338,465	341,790	338,465			

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Hickel,

The legal general fund budget for USD 281, for 2013-14, is **\$2,841,271**, and the legal supplemental general fund budget is **\$1,024,074**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 281 Graham County
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u>	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
387.6	357.5	353.9	366.3	0.0	0.0	366.3	24.7	169.1	96.6	8.1	0.0	0.0	122.0	55.6
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
0.0	35	1.6	0.0	0.0	101.0	41.3	0.0	0.0	0.0	25.9	0.0	277,969	72.4	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB			
740.3	0	2,841,271	3,048,140	2,841,271	0	2,841,271	3,413,580	30.00%	1,024,074	1,078,999	1,024,074			

Column Notes

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

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

**Audited Enrollment
Republished Budget**

Dear Mr. Moore,

The legal general fund budget for USD 282, for 2013-14, is **\$3,009,760**, and the legal supplemental general fund budget is **\$928,589**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 282 West Elk
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
301.0	290.0	312.8	312.8	0.0	3.0	315.8	0.0	151.2	129.4	10.8	0.0	0.0	157.0	71.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
16.2	12	0.6	0.0	0.0	174.0	58.9	0.0	0.0	0.0	0.0	0.0	610,487	159.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
784.2	0	3,009,760	3,047,756	3,009,760	0	3,009,760	3,381,555	30.00%	1,014,467	928,589	928,589

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Hills,

The legal general fund budget for USD 283, for 2013-14, is **\$1,654,178**, and the legal supplemental general fund budget is **\$335,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 283 Elk Valley
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
162.6	151.5	134.5	151.5	0.0	2.5	154.0	0.0	134.2	94.8	7.9	0.0	0.0	90.0	41.0

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
9.5	11	0.5	0.0	0.0	31.5	11.9	0.0	0.0	0.0	0.0	0.0	276,260	72.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
431.0	0	1,654,178	1,767,783	1,654,178	0	1,654,178	1,891,359	30.00%	567,408	335,000	335,000

Column Notes

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



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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Kohlman,

The legal general fund budget for USD 284, for 2013-14, is **\$2,903,831**, and the legal supplemental general fund budget is **\$975,542**. 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 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 284 Chase County
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
364.0	347.0	364.5	364.5	0.0	0.0	364.5	0.0	168.5	106.8	8.9	0.0	0.0	112.0	51.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	12	0.6	0.0	0.0	186.0	67.3	0.0	0.0	0.0	0.0	0.0	367,168	95.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
756.6	0	2,903,831	2,929,545	2,903,831	0	2,903,831	3,372,827	30.00%	1,011,848	975,542	975,542

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Rhodd,

The legal general fund budget for USD 285, for 2013-14, is **\$1,592,386**, and the legal supplemental general fund budget is **\$395,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 285 Cedar Vale
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
149.4	168.2	163.2	168.2	0.0	0.0	168.2	0.0	140.2	0.0	0.0	0.0	0.0	89.0	40.6

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
9.3	7	0.3	0.0	0.0	27.0	11.9	0.0	0.0	0.0	0.0	0.0	170,452	44.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
414.9	0	1,592,386	1,712,516	1,592,386	0	1,592,386	1,812,879	30.00%	543,864	395,000	395,000

Column Notes

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



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June 16, 2014
FINAL

Dale Slagle, Superintendent
USD 286 Chautauqua Co Community
302 North Sherman
Sedan KS 67361-1499

**Audited Enrollment
Republished Budget**

Dear Mr. Slagle,

The legal general fund budget for USD 286, for 2013-14, is **\$2,911,123**, and the legal supplemental general fund budget is **\$764,650**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

**USD 286 Chautauqua Co Community
2013-14 Legal Maximum General Fund Budget**
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
350.5	322.0	334.2	335.6	0.0	5.5	341.1	0.0	160.4	85.5	7.1	0.0	0.0	179.0	81.6

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
18.8	20	0.9	0.0	0.0	123.5	41.8	0.0	0.0	0.0	0.0	1.0	406,063	105.8

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
758.5	0	2,911,123	3,063,108	2,911,123	0	2,911,123	3,392,226	30.00%	1,017,668	764,650	764,650

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Bradbury,

The legal general fund budget for USD 287, for 2013-14, is **\$4,987,097**, and the legal supplemental general fund budget is **\$1,750,769**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 287 West Franklin
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
624.5	597.0	582.0	601.2	0.0	0.0	601.2	0.0	229.6	260.3	21.7	0.5	0.0	291.0	132.7

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
27.3	23	1.1	0.0	0.0	410.0	93.5	0.0	0.0	0.0	0.0	0.0	737,946	192.3

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,299.4	0	4,987,097	5,179,765	4,987,097	0	4,987,097	5,835,898	30.00%	1,750,769	1,785,746	1,750,769

Column Notes

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
- 19 Total Weighted FTE = Columns 4(c) + 6 + 7(a) + 8(a) + 9(a) + 9(b) + 10(a) + 11(a) + 12(a) + 13 + 14 + 15 + 16 + 17 + 18(a)
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- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
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- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. White,

The legal general fund budget for USD 288, for 2013-14, is **\$4,556,090**, 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 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 288 Central Heights

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
562.1	532.0	546.5	546.9	0.0	5.0	551.9	0.0	220.0	347.4	29.0	1.7	0.1	317.0	144.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
33.3	49	2.3	0.0	0.0	437.0	88.3	0.0	0.0	0.0	0.0	0.0	451,484	117.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,187.1	0	4,556,090	4,584,875	4,556,090	0	4,556,090	5,220,740	30.00%	1,566,222	1,350,000	1,350,000

Column Notes

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

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

Audited Enrollment

Dear Mr. Henn,

The legal general fund budget for USD 289, for 2013-14, is **\$5,415,802**, and the legal supplemental general fund budget is **\$1,838,525**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 21 (computed general fund) with Column 21a (adopted general fund). If your district adopted less than what is computed for your general fund budget authority, you should 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 289 Wellsville**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
789.0	776.0	762.4	776.0	0.0	0.0	776.0	6.0	250.2	90.0	7.5	0.0	0.0	213.0	97.1

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	73	3.4	0.0	0.0	254.0	56.9	0.0	0.0	0.0	6.3	0.0	820,344	213.7

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,411.1	0	5,415,802	5,498,319	5,415,802	0	5,415,802	6,128,418	30.00%	1,838,525	1,866,527	1,838,525

Column Notes

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- 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 16, 2014
FINAL

Jeanne Stroh, Superintendent
USD 290 Ottawa
1404 S Ash
Ottawa KS 66067-2223

Audited Enrollment

Dear Ms. Stroh,

The legal general fund budget for USD 290, for 2013-14, is **\$14,648,111**, and the legal supplemental general fund budget is **\$4,987,588**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

Audited Enrollment

USD 290 Ottawa
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
2,366.9	2,371.7	2,355.6	2,371.7	0.0	18.0	2,389.7	18.8	83.7	490.5	40.9	29.8	2.0	1,191.0	543.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
123.4	171	8.0	41.4	10.4	560.0	102.1	0.0	0.0	0.0	19.7	0.0	1,894,435	493.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
3,816.6	0	14,648,111	14,736,769	14,648,111	0	14,648,111	16,625,294	30.00%	4,987,588	5,015,470	4,987,588

Column Notes

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 21 Computed General Fund = Total Weighted FTE (Col. 19) times \$3,838 plus Authorized Transfers (Col 20) (exceptions: USD 112, USD 113, USD 114, USD 115, USD 227, and USD 422)
- 21(b) 2013-14 Legal General Fund = Smaller of Computed General Fund (Col. 21) or Adopted General Fund (Col. 21(a))
- 21(c) Audit adjustments due to prior year transportation; at-risk, bilingual and vocational; and/or CPA budget violations due to expending in excess of budget authority
- 21(d) 2013-14 Adjusted Legal General Fund = Legal General Fund (Col. 21(b)) minus Audit Adjustments or Budget Law Violation (Col. 21(c))
- 22 KSA 72-6460 LOB Base Gen Fund = Total Weighted FTE (Col. 19) minus Spec Ed Weighed FTE (Col 18(a)) minus KAMS (Col. 17) times \$4,433 plus higher of current year or FY 2009 Spec Ed State Aid
- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment Republished Budget
--

Dear Mr. McDermeit,

The legal general fund budget for USD 291, for 2013-14, is **\$915,363**, and the legal supplemental general fund budget is **\$210,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 291 Grinnell Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
83.0	79.5	90.0	90.0	0.0	1.0	91.0	0.0	92.3	12.7	1.1	0.0	0.0	34.0	15.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.6	8	0.4	0.0	0.0	38.0	15.5	0.0	0.0	0.0	0.0	0.0	84,900	22.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
238.5	0	915,363	929,947	915,363	0	915,363	1,044,564	30.00%	313,369	210,000	210,000

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Kraus,

The legal general fund budget for USD 292, for 2013-14, is **\$1,034,725**, and the legal supplemental general fund budget is **\$373,761**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 292 Wheatland
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
103.5	92.0	97.5	97.7	0.0	0.0	97.7	0.0	99.1	25.3	2.1	0.0	0.0	23.0	10.5

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	3	0.1	0.0	0.0	68.0	27.0	0.0	0.0	0.0	0.0	0.0	126,928	33.1

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
269.6	0	1,034,725	1,075,791	1,034,725	0	1,034,725	1,245,870	30.00%	373,761	378,283	373,761

Column Notes

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

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

Audited Enrollment

Dear Mrs. Zeigler,

The legal general fund budget for USD 293, for 2013-14, is **\$2,504,295**, and the legal supplemental general fund budget is **\$840,750**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 293 Quinter Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
279.5	286.7	285.5	286.7	0.0	3.0	289.7	0.0	148.2	61.0	5.1	13.3	0.9	73.0	33.3

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	29	1.3	0.0	0.0	56.0	22.9	0.0	0.0	0.0	0.0	0.0	579,795	151.1

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
652.5	0	2,504,295	2,591,418	2,504,295	0	2,504,295	2,802,501	30.00%	840,750	869,929	840,750

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Dorshorst,

The legal general fund budget for USD 294, for 2013-14, is **\$2,774,436**, and the legal supplemental general fund budget is **\$901,691**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 294 Oberlin
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
335.1	343.0	344.5	344.5	0.0	0.0	344.5	0.0	161.6	97.5	8.1	0.0	0.0	114.0	52.0

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	42	2.0	0.0	0.0	73.5	33.2	0.0	0.0	0.0	0.0	0.0	339,632	88.5

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
689.9	126,600	2,774,436	2,853,115	2,774,436	0	2,774,436	3,005,638	30.00%	901,691	927,379	901,691

Column Notes

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

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Schiltz,

The legal general fund budget for USD 297, for 2013-14, is **\$2,179,600**, and the legal supplemental general fund budget is **\$747,806**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 297 St Francis Comm Sch
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
286.0	283.0	284.0	284.3	0.0	0.0	284.3	0.0	149.5	39.1	3.3	14.9	1.0	109.0	49.7

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.5	16	0.7	0.0	0.0	51.0	23.7	0.0	0.0	0.0	0.0	0.0	204,212	53.2

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
567.9	0	2,179,600	2,295,124	2,179,600	0	2,179,600	2,492,687	30.00%	747,806	783,393	747,806

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Nelson,

The legal general fund budget for USD 298, for 2013-14, is **\$2,849,331**, and the legal supplemental general fund budget is **\$967,752**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

Audited Enrollment

USD 298 Lincoln
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
339.0	336.8	340.5	340.5	0.0	6.5	347.0	0.0	162.5	50.8	4.2	7.3	0.5	149.0	67.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
8.2	23	1.1	0.0	0.0	117.5	41.7	0.0	0.0	0.0	0.0	0.0	419,309	109.3

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
742.4	0	2,849,331	2,955,644	2,849,331	0	2,849,331	3,225,841	30.00%	967,752	999,071	967,752

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment Budget Reduction
--

Dear Mr. Stecklein,

The legal general fund budget for USD 299, for 2013-14, is **\$2,098,179**, and the legal supplemental general fund budget is **\$550,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$1,207 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 299 Sylvan Grove

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
220.0	219.5	212.7	219.5	0.0	3.0	222.5	14.8	153.4	26.1	2.2	0.0	0.0	80.0	36.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.6	13	0.6	0.0	0.0	145.0	52.9	0.0	0.0	0.0	16.8	0.0	235,857	61.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
547.0	0	2,099,386	2,160,410	2,099,386	-1,207	2,098,179	2,388,079	30.00%	716,424	550,000	550,000

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Baldwin,

The legal general fund budget for USD 300, for 2013-14, is **\$2,720,758**, and the legal supplemental general fund budget is **\$922,240**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 300 Comanche County
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
332.0	326.0	324.5	327.5	0.0	0.0	327.5	0.0	155.5	55.2	4.6	0.0	0.0	81.0	36.9

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	26	1.2	0.0	0.0	207.0	74.9	0.0	0.0	0.0	0.0	1.0	411,673	107.3

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
708.9	0	2,720,758	2,766,430	2,720,758	0	2,720,758	3,074,133	30.00%	922,240	936,774	922,240

Column Notes

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

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

Audited Enrollment

Dear Mr. Jansonius,

The legal general fund budget for USD 303, for 2013-14, is **\$2,240,241**, and the legal supplemental general fund budget is **\$731,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 303 Ness City
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
304.1	304.9	298.8	304.9	0.0	0.0	304.9	0.0	147.1	103.7	8.6	58.3	3.8	91.0	41.5

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	52	2.4	0.0	0.0	41.6	19.3	0.0	0.0	0.0	0.0	0.0	215,166	56.1

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
583.7	0	2,240,241	2,398,750	2,240,241	0	2,240,241	2,568,592	30.00%	770,578	731,000	731,000

Column Notes

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



School Finance

Kansas State Department of Education
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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Hall,

The legal general fund budget for USD 305, for 2013-14, is **\$43,395,498**, and the legal supplemental general fund budget is **\$14,742,291**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 305 Salina

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
6,867.8	6,872.1	6,894.1	6,894.1	0.0	30.0	6,924.1	0.0	242.6	688.8	57.4	1,500.0	98.8	3,602.0	1,642.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
378.2	496	23.1	0.0	0.0	954.5	146.5	0.0	0.0	0.0	0.0	1.0	6,879,939	1,792.6

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
11,306.8	0	43,395,498	43,970,815	43,395,498	0	43,395,498	49,140,971	30.00%	14,742,291	14,773,308	14,742,291

Column Notes

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

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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Proffitt,

The legal general fund budget for USD 306, for 2013-14, is **\$5,027,780**, and the legal supplemental general fund budget is **\$1,423,645**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 306 Southeast Of Saline
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
714.5	703.8	720.2	720.2	0.0	0.0	720.2	0.0	245.9	191.7	16.0	0.0	0.0	124.0	56.5

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	84	3.9	0.0	0.0	450.0	99.5	0.0	0.0	0.0	0.0	0.0	644,643	168.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,310.0	0	5,027,780	5,088,420	5,027,780	0	5,027,780	5,707,129	30.00%	1,712,139	1,423,645	1,423,645

Column Notes

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Minneman,

The legal general fund budget for USD 307, for 2013-14, is **\$3,665,674**, and the legal supplemental general fund budget is **\$1,244,875**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 307 EII-Saline

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
469.0	482.9	489.2	489.2	0.0	0.0	489.2	1.0	205.4	116.3	9.7	18.5	1.2	151.0	68.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	53	2.5	0.0	0.0	227.0	59.1	0.0	0.0	0.0	1.1	0.0	453,031	118.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
955.1	0	3,665,674	3,700,216	3,665,674	0	3,665,674	4,163,895	30.00%	1,249,169	1,244,875	1,244,875

Column Notes

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

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Dr. Kiblinger,

The legal general fund budget for USD 308, for 2013-14, is **\$30,790,604**, and the legal supplemental general fund budget is **\$9,569,401**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 308 Hutchinson Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
4,781.0	4,800.2	4,852.5	4,852.5	0.0	28.0	4,880.5	12.0	171.0	1,159.0	96.6	782.2	51.5	2,856.0	1,302.3

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
299.9	390	18.1	0.0	0.0	54.5	10.4	0.0	0.0	0.0	12.6	0.0	4,147,370	1,080.6

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
7,923.5	380,211	30,790,604	30,915,339	30,790,604	0	30,790,604	34,481,946	30.00%	10,344,584	9,569,401	9,569,401

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Dr. Hagerman,

The legal general fund budget for USD 309, for 2013-14, is **\$7,999,927**, and the legal supplemental general fund budget is **\$2,712,965**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 309 Nickerson**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,086.1	1,090.1	1,098.3	1,098.3	0.0	8.0	1,106.3	0.0	232.6	191.1	15.9	90.7	6.0	537.0	244.9

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
50.7	66	3.1	0.0	0.0	476.5	100.6	0.0	0.0	0.0	0.0	1.0	1,240,693	323.3

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,084.4	0	7,999,927	8,078,606	7,999,927	0	7,999,927	9,043,216	30.00%	2,712,965	2,738,730	2,712,965

Column Notes

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



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June 16, 2014
FINAL

Nathan Reed, Superintendent
USD 310 Fairfield
16115 South Langdon Road
Langdon KS 67583

Audited Enrollment

Dear Mr. Reed,

The legal general fund budget for USD 310, for 2013-14, is **\$2,645,917**, and the legal supplemental general fund budget is **\$920,492**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 310 Fairfield
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
271.5	266.5	272.0	272.0	0.0	0.0	272.0	0.0	151.9	91.9	7.7	38.8	2.6	163.0	74.3

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
17.1	17	0.8	0.0	0.0	271.0	78.9	0.0	0.0	0.0	0.0	0.0	322,760	84.1

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
689.4	0	2,645,917	2,814,405	2,645,917	0	2,645,917	3,068,307	30.00%	920,492	955,777	920,492

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Wade,

The legal general fund budget for USD 311, for 2013-14, is **\$2,234,484**, 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 2013-14 State Aid is noted on the reverse side. Districts may transfer cash balances from authorized funds to the general fund, not to exceed \$250 times the final weighted enrollment (excluding special education). These transfers do not impact state aid. The final 2013-14 authorized transfers are noted on the reverse side.

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 311 Pretty Prairie
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
272.5	273.2	275.3	275.3	0.0	0.0	275.3	0.0	151.3	170.1	14.2	0.0	0.0	85.0	38.8

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	16	0.7	0.0	0.0	100.0	30.9	0.0	0.0	0.0	0.0	0.0	272,352	71.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
582.2	0	2,234,484	2,285,913	2,234,484	0	2,234,484	2,538,502	30.00%	761,551	750,000	750,000

Column Notes

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



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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. White,

The legal general fund budget for USD 312, for 2013-14, is **\$6,637,178**, and the legal supplemental general fund budget is **\$2,252,501**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 312 Haven Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
879.9	849.9	855.5	861.8	0.0	4.5	866.3	69.5	252.8	361.9	30.2	161.0	10.6	269.0	122.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	62	2.9	0.0	0.0	456.0	106.7	0.0	0.0	0.0	79.5	0.0	974,619	253.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,725.6	14,325	6,637,178	6,864,004	6,637,178	0	6,637,178	7,508,337	30.00%	2,252,501	2,255,758	2,252,501

Column Notes

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



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June 16, 2014
FINAL

Mike Berblinger, Superintendent
USD 313 Buhler
406 W 7th
Buhler KS 67522-0320

Audited Enrollment Budget Reduction
--

Dear Mr. Berblinger,

The legal general fund budget for USD 313, for 2013-14, is **\$13,059,317**, and the legal supplemental general fund budget is **\$4,408,670**. 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. Additionally, the general fund budget was reduced by \$629 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 313 Buhler

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
2,117.1	2,138.5	2,091.7	2,138.5	0.0	19.5	2,158.0	0.0	75.6	446.1	37.2	66.5	4.4	641.0	292.3

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	133	6.2	0.0	0.0	1,073.0	175.4	0.0	0.0	0.0	0.0	0.0	2,508,807	653.7

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
3,402.8	0	13,059,946	13,390,014	13,059,946	-629	13,059,317	14,695,567	30.00%	4,408,670	4,520,009	4,408,670

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment Republished Budget
--

Dear Mrs. Mills,

The legal general fund budget for USD 314, for 2013-14, is **\$969,095**, and the legal supplemental general fund budget is **\$275,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 314 Brewster

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
68.5	89.2	98.9	98.9	0.0	0.0	98.9	0.0	100.3	0.0	0.0	0.0	0.0	26.0	11.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	8	0.4	0.0	0.0	27.0	12.9	0.0	0.0	0.0	0.0	0.0	108,037	28.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
252.5	0	969,095	1,034,285	969,095	0	969,095	1,111,894	30.00%	333,568	275,000	275,000

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Ms. Harrison,

The legal general fund budget for USD 315, for 2013-14, is **\$6,304,299**, and the legal supplemental general fund budget is **\$2,206,991**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 315 Colby Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
886.9	943.9	914.5	943.9	0.0	0.0	943.9	5.5	250.5	318.3	26.5	71.7	4.7	280.0	127.7

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	100	4.7	0.0	0.0	193.0	61.4	0.0	0.0	0.0	5.8	0.0	834,559	217.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,642.6	0	6,304,299	6,363,020	6,304,299	0	6,304,299	7,364,174	30.00%	2,209,252	2,206,991	2,206,991

Column Notes

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



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June 16, 2014
FINAL

Darrin Herl, Superintendent
USD 316 Golden Plains
P.O. Box 199
Selden KS 67757-0199

Audited Enrollment

Dear Mr. Herl,

The legal general fund budget for USD 316, for 2013-14, is **\$1,832,645**, and the legal supplemental general fund budget is **\$625,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 316 Golden Plains**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
190.5	193.5	187.4	193.5	0.0	2.0	195.5	0.0	148.8	11.9	1.0	62.4	4.1	92.0	42.0

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
7.8	12	0.6	0.0	0.0	74.5	25.4	0.0	0.0	0.0	0.0	0.0	200,783	52.3

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
477.5	0	1,832,645	1,925,525	1,832,645	0	1,832,645	2,226,773	30.00%	668,032	625,000	625,000

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mrs. O'Dea,

The legal general fund budget for USD 320, for 2013-14, is **\$8,959,043**, and the legal supplemental general fund budget is **\$3,023,082**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 320 Wamego
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,358.4	1,446.0	1,464.6	1,464.6	0.0	0.0	1,464.6	0.0	129.6	325.0	27.1	20.8	1.4	369.0	168.3

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	86	4.0	0.0	0.0	409.0	90.0	0.0	0.0	0.0	0.0	1.0	1,720,735	448.3

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,334.3	0	8,959,043	9,353,974	8,959,043	0	8,959,043	10,076,940	30.00%	3,023,082	3,148,577	3,023,082

Column Notes

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

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

**Audited Enrollment
Republished Budget**

Dear Mr. Lacock,

The legal general fund budget for USD 321, for 2013-14, is **\$7,736,640**, and the legal supplemental general fund budget is **\$2,615,847**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 321 Kaw Valley

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,099.0	1,110.2	1,118.5	1,118.5	0.0	9.0	1,127.5	0.0	228.9	255.9	21.3	0.0	0.0	376.0	171.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
0.0	58	2.7	0.0	0.0	409.0	100.2	0.0	0.0	0.0	0.0	0.0	1,395,731	363.7

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
2,015.8	0	7,736,640	7,768,112	7,736,640	0	7,736,640	8,719,490	30.00%	2,615,847	2,621,411	2,615,847

Column Notes

- 4 Greater of 9/20/13 (Col. 3) or 9/20/12 (Col. 2) or three year average FTE (Col. 1, Col. 2 and Col.3)
- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
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June 16, 2014
FINAL

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

Audited Enrollment

Dear Dr. Marten,

The legal general fund budget for USD 322, for 2013-14, is **\$2,491,246**, and the legal supplemental general fund budget is **\$849,869**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 322 Onaga-Havensville-Wheaton
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
316.5	320.5	304.0	320.5	0.0	0.0	320.5	0.0	152.9	108.0	9.0	0.0	0.0	95.0	43.3

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	29	1.3	0.0	0.0	161.5	46.9	0.0	0.0	0.0	0.0	0.0	288,798	75.2

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
649.1	0	2,491,246	2,527,323	2,491,246	0	2,491,246	2,832,897	30.00%	849,869	862,018	849,869

Column Notes

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

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

Audited Enrollment

Dear Dr. Stufflebeam,

The legal general fund budget for USD 323, for 2013-14, is **\$5,980,372**, and the legal supplemental general fund budget is **\$1,639,750**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 323 Rock Creek
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
861.2	857.6	854.9	857.9	0.0	0.0	857.9	0.0	252.8	123.4	10.3	0.0	0.0	202.0	92.1

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	35	1.6	0.0	0.0	548.5	117.9	0.0	0.0	0.0	0.0	0.0	865,792	225.6

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,558.2	0	5,980,372	6,142,719	5,980,372	0	5,980,372	6,797,412	30.00%	2,039,224	1,639,750	1,639,750

Column Notes

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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget
Budget Reduction**

Dear Mr. Gower,

The legal general fund budget for USD 325, for 2013-14, is **\$4,393,055**, and the legal supplemental general fund budget is **\$1,499,294**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,606 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 325 Phillipsburg
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
597.0	591.0	587.0	591.7	0.0	0.0	591.7	0.0	227.9	50.2	4.2	0.0	0.0	208.0	94.8

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.3	28	1.3	0.0	0.0	106.0	36.4	0.0	0.0	0.0	0.0	0.0	724,226	188.7

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,145.3	0	4,395,661	4,504,661	4,395,661	-2,606	4,393,055	4,997,647	30.00%	1,499,294	1,511,980	1,499,294

Column Notes

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



School Finance

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June 16, 2014
FINAL

Michael Gower, Superintendent
USD 326 Logan
Box 98
Logan KS 67646-0098

**Audited Enrollment
Republished Budget**

Dear Mr. Gower,

The legal general fund budget for USD 326, for 2013-14, is **\$1,749,360**, and the legal supplemental general fund budget is **\$595,856**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 326 Logan

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
180.0	182.0	168.0	182.0	0.0	3.0	185.0	0.0	146.0	98.0	8.2	0.0	0.0	74.0	33.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.6	14	0.7	0.0	0.0	56.5	22.1	0.0	0.0	0.0	0.0	0.0	220,521	57.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
455.8	0	1,749,360	1,783,902	1,749,360	0	1,749,360	1,986,185	30.00%	595,856	600,315	595,856

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Reid,

The legal general fund budget for USD 327, for 2013-14, is **\$4,247,131**, and the legal supplemental general fund budget is **\$1,446,561**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 327 Ellsworth

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
575.6	575.6	581.5	581.5	0.0	0.0	581.5	0.0	225.9	103.0	8.6	3.8	0.3	177.0	80.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	57	2.7	0.0	0.0	217.0	66.1	0.0	0.0	0.0	0.0	0.0	540,480	140.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,106.6	0	4,247,131	4,314,680	4,247,131	0	4,247,131	4,821,871	30.00%	1,446,561	1,455,000	1,446,561

Column Notes

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



School Finance

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June 16, 2014
FINAL

James Kenworthy, Superintendent
USD 329 Mill Creek Valley
PO Box 157
Alma KS 66401-0157

**Audited Enrollment
Republished Budget**

Dear Mr. Kenworthy,

The legal general fund budget for USD 329, for 2013-14, is **\$3,701,857**, and the legal supplemental general fund budget is **\$1,224,743**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 329 Mill Creek Valley
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
451.6	456.0	471.5	471.5	0.0	0.0	471.5	0.0	200.8	210.5	17.5	0.0	0.0	125.0	57.0

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	24	1.1	0.0	0.0	296.0	82.5	0.0	0.0	0.0	0.0	1.0	461,074	120.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
951.5	50,000	3,701,857	3,778,233	3,701,857	0	3,701,857	4,218,125	30.00%	1,265,438	1,224,743	1,224,743

Column Notes

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



School Finance

Kansas State Department of Education
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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Anshutz,

The legal general fund budget for USD 330, for 2013-14, is **\$4,074,037**, and the legal supplemental general fund budget is **\$1,317,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 330 Mission Valley

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
475.1	478.1	474.1	478.1	0.0	0.0	478.1	0.0	202.6	205.2	17.1	0.0	0.0	132.0	60.2

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	38	1.8	0.0	0.0	408.0	104.2	0.0	0.0	0.0	0.0	0.0	757,933	197.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,061.5	0	4,074,037	4,074,037	4,074,037	0	4,074,037	4,588,045	30.00%	1,376,414	1,317,000	1,317,000

Column Notes

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



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June 16, 2014
FINAL

Robert Diepenbrock, Superintendent
USD 331 Kingman - Norwich
115 North Main Street
Kingman KS 67068

Audited Enrollment

Dear Dr. Diepenbrock,

The legal general fund budget for USD 331, for 2013-14, is **\$6,939,488**, and the legal supplemental general fund budget is **\$2,354,221**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 331 Kingman - Norwich
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
962.2	958.8	923.1	958.8	0.0	0.0	958.8	3.0	249.6	360.7	30.1	0.0	0.0	366.0	166.9

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
8.2	114	5.3	0.0	0.0	252.4	79.1	0.0	0.0	0.0	3.2	0.0	1,177,768	306.9

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,808.1	0	6,939,488	7,091,089	6,939,488	0	6,939,488	7,847,402	30.00%	2,354,221	2,393,807	2,354,221

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Dr. Davis,

The legal general fund budget for USD 332, for 2013-14, is **\$1,639,594**, and the legal supplemental general fund budget is **\$556,234**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 332 Cunningham**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
166.5	170.5	155.1	170.5	0.0	0.0	170.5	0.0	141.1	0.0	0.0	0.0	0.0	52.0	23.7

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	11	0.5	0.0	0.0	67.0	25.0	0.0	0.0	0.0	0.0	0.0	254,687	66.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
427.2	0	1,639,594	1,699,466	1,639,594	0	1,639,594	1,854,113	30.00%	556,234	574,982	556,234

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment Budget Reduction
--

Dear Ms. Mortimer,

The legal general fund budget for USD 333, for 2013-14, is **\$7,140,293**, and the legal supplemental general fund budget is **\$2,448,359**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$2,222 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 333 Concordia

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/13 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/14 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/13 2/20/14	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/13 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
1,040.6	1,019.9	996.5	1,019.9	0.0	13.5	1,033.4	0.0	242.9	228.8	19.1	4.8	0.3	431.0	196.5

<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2014 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE
20.2	70	3.3	0.0	0.0	207.0	60.3	0.0	0.0	0.0	0.0	0.0	958,526	249.7

<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2013-14 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2013-14 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2013-14 Legal LOB
1,825.7	135,478	7,142,515	7,405,603	7,142,515	-2,222	7,140,293	8,161,198	30.00%	2,448,359	2,487,059	2,448,359

Column Notes

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



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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Perkins,

The legal general fund budget for USD 334, for 2013-14, is **\$2,117,425**, and the legal supplemental general fund budget is **\$690,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 334 Southern Cloud

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
246.5	211.0	229.6	229.6	0.0	0.0	229.6	5.7	154.0	35.9	3.0	0.0	0.0	120.0	54.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
12.6	14	0.7	18.7	4.7	24.0	10.9	0.0	0.0	0.0	6.0	0.0	289,758	75.5

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
551.7	0	2,117,425	2,225,000	2,117,425	0	2,117,425	2,433,296	30.00%	729,989	690,000	690,000

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Ms. Walsh,

The legal general fund budget for USD 335, for 2013-14, is **\$2,980,207**, and the legal supplemental general fund budget is **\$875,725**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 335 North Jackson
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
375.5	369.0	388.0	388.0	0.0	0.0	388.0	0.0	176.3	116.2	9.7	0.0	0.0	114.0	52.0

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	21	1.0	0.0	0.0	279.0	68.5	0.0	0.0	0.0	0.0	0.0	310,958	81.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
776.5	0	2,980,207	3,020,122	2,980,207	0	2,980,207	3,394,110	30.00%	1,018,233	875,725	875,725

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget
Budget Reduction**

Dear Mrs. Meyer,

The legal general fund budget for USD 336, for 2013-14, is **\$7,400,760**, and the legal supplemental general fund budget is **\$2,555,966**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on 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 \$10,802 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 336 Holton
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,112.6	1,102.1	1,151.4	1,151.4	0.0	0.0	1,151.4	0.0	224.4	379.2	31.6	47.6	3.1	413.0	188.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
2.6	46	2.1	60.5	15.1	383.0	82.5	0.0	0.0	0.0	0.0	1.0	878,791	229.0

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,931.1	0	7,411,562	7,667,940	7,411,562	-10,802	7,400,760	8,532,174	30.00%	2,559,652	2,555,966	2,555,966

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment Budget Reduction
--

Dear Mr. Rundle,

The legal general fund budget for USD 337, for 2013-14, is **\$6,548,816**, and the legal supplemental general fund budget is **\$2,220,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$731 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Budget Reduction**

USD 337 Royal Valley
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
904.5	911.1	917.4	917.4	0.0	0.0	917.4	0.0	251.8	258.7	21.6	0.0	0.0	328.0	149.6

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
1.8	70	3.3	0.0	0.0	661.0	126.4	0.0	0.0	0.0	0.0	1.0	896,410	233.6

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,706.5	0	6,549,547	6,706,905	6,549,547	-731	6,548,816	7,468,820	30.00%	2,240,646	2,220,000	2,220,000

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Feldkamp,

The legal general fund budget for USD 338, for 2013-14, is **\$3,131,644**, and the legal supplemental general fund budget is **\$1,016,655**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 338 Valley Falls

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
393.5	373.0	388.5	388.5	0.0	5.5	394.0	0.0	178.2	109.4	9.1	0.0	0.0	150.0	68.4

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
3.3	8	0.4	0.0	0.0	138.0	34.6	0.0	0.0	0.0	0.0	0.0	452,505	117.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
805.9	38,600	3,131,644	3,131,644	3,131,644	0	3,131,644	3,502,409	30.00%	1,050,723	1,016,655	1,016,655

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mrs. Jennings,

The legal general fund budget for USD 339, for 2013-14, is **\$3,534,414**, and the legal supplemental general fund budget is **\$1,196,189**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 339 Jefferson County North
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
459.0	437.5	431.0	442.5	0.0	5.0	447.5	0.0	194.2	80.6	6.7	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)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	33	1.5	0.0	0.0	224.0	50.2	0.0	0.0	0.0	0.0	0.0	612,897	159.7

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
920.9	0	3,534,414	3,598,125	3,534,414	0	3,534,414	3,987,297	30.00%	1,196,189	1,215,885	1,196,189

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Happer,

The legal general fund budget for USD 340, for 2013-14, is **\$5,991,886**, and the legal supplemental general fund budget is **\$2,032,055**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 340 Jefferson West
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
850.1	858.6	854.8	858.6	0.0	0.0	858.6	0.0	252.8	248.2	20.7	0.0	0.0	205.0	93.5

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	66	3.1	0.0	0.0	516.0	84.9	0.0	0.0	0.0	0.0	0.0	950,328	247.6

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,561.2	0	5,991,886	6,030,266	5,991,886	0	5,991,886	6,773,517	30.00%	2,032,055	2,041,787	2,032,055

Column Notes

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



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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget
Budget Reduction**

Dear Mr. Pfau,

The legal general fund budget for USD 341, for 2013-14, is **\$4,614,791**, and the legal supplemental general fund budget is **\$1,400,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid. Additionally, the general fund budget was reduced by \$788 as noted in column 21(c) on the reverse side.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

USD 341 Oskaloosa Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
493.5	492.5	517.5	517.5	0.0	11.5	529.0	1.0	215.0	61.5	5.1	0.0	0.0	277.0	126.3

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
29.1	43	2.0	0.0	0.0	311.0	62.2	0.0	0.0	0.0	1.1	0.0	893,443	232.8

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,202.6	0	4,615,579	4,637,839	4,615,579	-788	4,614,791	5,192,566	30.00%	1,557,770	1,400,000	1,400,000

Column Notes

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



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Splichal,

The legal general fund budget for USD 342, for 2013-14, is **\$3,942,927**, and the legal supplemental general fund budget is **\$1,286,800**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 342 McLouth
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
488.7	485.5	493.7	493.7	0.0	12.0	505.7	0.0	209.5	87.5	7.3	0.0	0.0	179.0	81.6

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.5	75	3.5	0.0	0.0	246.0	51.1	0.0	0.0	0.0	0.0	0.0	602,628	157.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,016.2	42,751	3,942,927	3,998,961	3,942,927	0	3,942,927	4,461,862	30.00%	1,338,559	1,286,800	1,286,800

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Dr. Yoder,

The legal general fund budget for USD 343, for 2013-14, is **\$6,203,743**, and the legal supplemental general fund budget is **\$2,099,622**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 343 Perry Public Schools
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
855.6	843.8	804.0	843.8	0.0	6.5	850.3	0.0	252.7	172.4	14.4	7.0	0.5	239.0	109.0

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	92	4.3	0.0	0.0	536.0	105.2	0.0	0.0	0.0	0.0	0.0	1,074,480	280.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,616.4	0	6,203,743	6,389,288	6,203,743	0	6,203,743	6,998,741	30.00%	2,099,622	2,134,529	2,099,622

Column Notes

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

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

Audited Enrollment Republished Budget
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Dear Mr. Laver,

The legal general fund budget for USD 344, for 2013-14, is **\$2,818,627**, and the legal supplemental general fund budget is **\$755,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 344 Pleasanton

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
318.0	328.0	365.2	365.2	0.0	5.0	370.2	0.0	170.4	115.9	9.7	0.0	0.0	199.0	90.7

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
20.9	27	1.3	0.0	0.0	71.0	19.7	0.0	0.0	0.0	0.0	0.0	197,608	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	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
734.4	0	2,818,627	2,865,451	2,818,627	0	2,818,627	3,242,695	30.00%	972,809	755,000	755,000

Column Notes

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- 4(c) Total Adjusted Enrollment = Columns 4 + 4(a) + 4(b)
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- 22(b) Maximum LOB Authorized = LOB authorized percent (Col. 22(a)) times LOB Base Gen Fund (Col. 22)
- 22(d) Legal LOB = Smaller of Maximum LOB (Col. 22(b)) or Adopted LOB (Col. 22(c))



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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Mathes,

The legal general fund budget for USD 345, for 2013-14, is **\$21,774,615**, and the legal supplemental general fund budget is **\$7,352,186**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

Audited Enrollment

USD 345 Seaman
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
3,675.2	3,709.3	3,686.5	3,709.3	0.0	19.0	3,728.3	13.2	130.6	654.8	54.6	19.1	1.3	1,088.0	496.1

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	233	10.8	0.0	0.0	1,710.0	260.6	0.0	0.0	0.0	13.9	3.0	3,689,033	961.2

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
5,660.4	50,000	21,774,615	21,861,738	21,774,615	0	21,774,615	24,507,288	30.00%	7,352,186	7,390,988	7,352,186

Column Notes

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June 16, 2014
FINAL

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

Audited Enrollment

Dear Mr. Powelson,

The legal general fund budget for USD 346, for 2013-14, is **\$4,193,399**, and the legal supplemental general fund budget is **\$1,465,636**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 346 Jayhawk
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
488.0	517.3	504.4	517.3	0.0	10.0	527.3	0.9	214.6	201.3	16.8	1.4	0.1	268.0	122.2

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
28.1	32	1.5	0.0	0.0	311.0	80.7	0.0	0.0	0.0	0.9	0.0	385,516	100.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
1,092.6	0	4,193,399	4,551,868	4,193,399	0	4,193,399	4,885,452	30.00%	1,465,636	1,575,485	1,465,636

Column Notes

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



School Finance

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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Davies,

The legal general fund budget for USD 347, for 2013-14, is **\$3,069,632**, and the legal supplemental general fund budget is **\$1,023,750**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 347 Kinsley-Offerle

2013-14 Legal Maximum General Fund Budget

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

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
354.5	339.5	351.5	351.5	0.0	5.0	356.5	0.0	165.8	137.0	11.4	292.1	19.2	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)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
11.8	32	1.5	0.0	0.0	185.0	55.6	0.0	0.0	0.0	0.0	0.0	399,385	104.1

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
799.8	0	3,069,632	3,250,402	3,069,632	0	3,069,632	3,483,423	30.00%	1,045,027	1,023,750	1,023,750

Column Notes

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



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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Dorathy,

The legal general fund budget for USD 348, for 2013-14, is **\$8,296,988**, and the legal supplemental general fund budget is **\$2,811,054**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 348 Baldwin City
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 4(a)</u>	<u>Col 4(b)</u>	<u>Col 4(c)</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 7(a)</u>	<u>Col 8</u>	<u>Col 8(a)</u>	<u>Col 9</u>	<u>Col 9(a)</u>
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
1,321.2	1,311.2	1,326.0	1,326.0	0.0	15.5	1,341.5	1.0	174.8	269.4	22.5	4.4	0.3	377.0	171.9

<u>Col 9(b)</u>	<u>Col 10</u>	<u>Col 10(a)</u>	<u>Col 11</u>	<u>Col 11(a)</u>	<u>Col 12</u>	<u>Col 12(a)</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 18(a)</u>
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
0.0	116	5.4	0.0	0.0	466.5	92.4	0.0	0.0	0.0	1.1	1.0	1,346,892	350.9

<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	<u>Col 21(a)</u>	<u>Col 21(b)</u>	<u>Col 21(c)</u>	<u>Col 21(d)</u>	<u>Col 22</u>	<u>Col 22(a)</u>	<u>Col 22(b)</u>	<u>Col 22(c)</u>	<u>Col 22(d)</u>
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
2,161.8	0	8,296,988	8,462,128	8,296,988	0	8,296,988	9,370,179	30.00%	2,811,054	2,845,910	2,811,054

Column Notes

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

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

Audited Enrollment

Dear Dr. Taylor,

The legal general fund budget for USD 349, for 2013-14, is **\$2,266,723**, and the legal supplemental general fund budget is **\$772,262**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 349 Stafford
2013-14 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
267.1	259.4	269.5	269.5	0.0	0.0	269.5	0.0	152.3	112.4	9.4	48.1	3.2	125.0	57.0

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
10.0	2	0.1	0.0	0.0	39.0	15.5	0.0	0.0	0.0	0.0	0.0	282,347	73.6

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
590.6	0	2,266,723	2,388,387	2,266,723	0	2,266,723	2,574,208	30.00%	772,262	813,078	772,262

Column Notes

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



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June 16, 2014
FINAL

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

**Audited Enrollment
Republished Budget**

Dear Mr. Meyer,

The legal general fund budget for USD 350, for 2013-14, is **\$2,649,706**, and the legal supplemental general fund budget is **\$903,179**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 16, 2014 **FINAL**

**Audited Enrollment
Republished Budget**

USD 350 St John-Hudson

2013-14 Legal Maximum General Fund Budget

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

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
301.5	324.5	331.0	331.0	0.0	0.0	331.0	0.0	156.8	88.7	7.4	189.0	12.4	137.0	62.5

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
6.1	24	1.1	0.0	0.0	38.5	16.3	0.0	0.0	0.0	0.0	0.0	358,611	93.4

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
687.0	13,000	2,649,706	2,713,417	2,649,706	0	2,649,706	3,024,970	30.00%	907,491	903,179	903,179

Column Notes

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



School Finance

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June 16, 2014
FINAL

John Dunn, Superintendent
USD 351 Macksville
PO Box 487
Macksville KS 67557-0487

Audited Enrollment

Dear Mr. Dunn,

The legal general fund budget for USD 351, for 2013-14, is **\$2,434,443**, and the legal supplemental general fund budget is **\$730,000**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

USD 351 Macksville**2013-14 Legal Maximum General Fund Budget***(general fund computed using \$3,838 BSAPP)*

Col 1	Col 2	Col 3	Col 4	Col 4(a)	Col 4(b)	Col 4(c)	Col 5	Col 6	Col 7	Col 7(a)	Col 8	Col 8(a)	Col 9	Col 9(a)
FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	FTE Enroll 9/20/12 2/20/13 ex 4yr AR ex virtual	FTE Enroll 9/20/13 ex 4yr AR ex virtual	Declining Enrollment Provision	FTE Enroll 2/20/14 ex 4yr AR ex virtual	At Risk 4 Yr Old FTE 9/20/13 2/20/14	Total Adjusted Enroll	Virtual FTE 9/20/13 (info only)	Low & High Weighted FTE	Voc. Contact Hours	Voc. Weighted FTE	Bilingual Contact Hours	Bilingual Weighted FTE	At-Risk Students	At-Risk Weighted FTE
272.6	261.3	261.2	265.0	0.0	2.5	267.5	0.0	152.6	34.2	2.9	181.7	12.0	156.0	71.1

Col 9(b)	Col 10	Col 10(a)	Col 11	Col 11(a)	Col 12	Col 12(a)	Col 13	Col 14	Col 15	Col 16	Col 17	Col 18	Col 18(a)
High At-Risk Weighted FTE	Non- Proficient Headcount	Non- Proficient Weighted FTE	New Facilities FTE	New Facilities Weighted FTE	Trans. Students Over 2.5	Trans. Weighted FTE	Ancillary Weighting FTE	Declining Weighting FTE	Cost of Living FTE	Virtual Weighted FTE	FHSU M&SA FTE (KAMS)	2014 Spec Ed State Aid	Spec Ed Weighted FTE
16.4	23	1.1	0.0	0.0	80.5	29.7	0.0	0.0	0.0	0.0	0.0	310,932	81.0

Col 19	Col 20	Col 21	Col 21(a)	Col 21(b)	Col 21(c)	Col 21(d)	Col 22	Col 22(a)	Col 22(b)	Col 22(c)	Col 22(d)
Total Weighted FTE	Authorized Transfers	Computed General Fund	Adopted General Fund	2013-14 Legal General Fund	Budget Reduction	2013-14 Adjusted Legal General Fund	LOB Base Gen Fund	LOB Authorized Percent	Maximum LOB Authorized	Adopted LOB	2013-14 Legal LOB
634.3	0	2,434,443	2,582,974	2,434,443	0	2,434,443	2,763,711	30.00%	829,113	730,000	730,000

Column Notes

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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))