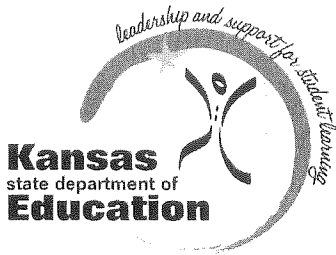


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JUN 16 2013

USD 377



School Finance

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

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

June 14, 2013
FINAL

Steve Wiseman, Superintendent
USD 377 Atchison Co Comm Schools
P O Box 289
Effingham KS 66023-0289

Audited Enrollment

Dear Mr. Wiseman,

The legal general fund budget for USD 377, for 2012-13, is **\$5,091,610**, and the legal supplemental general fund budget is **\$1,697,218**. We compute your general fund based on a Base State Aid Per Pupil of **\$3,838**. We compute your local option budget on a base state aid per pupil of \$4,433, and the higher of the current year or the 2008-09 special education state aid.

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

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

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

Sincerely,

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

Craig Neuenswander, Director
School Finance

cc: District Clerk
President of Board

June 14, 2013 FINAL

Audited Enrollment

USD 377 Atchison Co Comm Schools
2012-13 Legal Maximum General Fund Budget
(general fund computed using \$3,838 BSAPP)

<u>Col 1</u> FTE Enroll 9/20/10 2/20/11 ex 4yr AR ex virtual	<u>Col 2</u> FTE Enroll 9/20/11 2/20/12 ex 4yr AR ex virtual	<u>Col 3</u> FTE Enroll 9/20/12 ex 4yr AR ex virtual	<u>Col 4</u> Declining Enrollment Provision	<u>Col 4(a)</u> FTE Enroll 2/20/13 ex 4yr AR ex virtual	<u>Col 4(b)</u> At Risk 4 Yr Old FTE 9/20/12 2/20/13	<u>Col 4(c)</u> Total Adjusted Enroll	<u>Col 5</u> Virtual FTE 9/20/12 (info only)	<u>Col 6</u> Low & High Weighted FTE	<u>Col 7</u> Voc. Contact Hours	<u>Col 7(a)</u> Voc. Weighted FTE	<u>Col 8</u> Bilingual Contact Hours	<u>Col 8(a)</u> Bilingual Weighted FTE	<u>Col 9</u> At-Risk Students	<u>Col 9(a)</u> At-Risk Weighted FTE
624.6	613.1	599.2	613.1	0.0	4.5	617.6	1.0	232.4	53.8	4.5	0.0	0.0	239.0	109.0
<u>Col 9(b)</u> High At-Risk Weighted FTE	<u>Col 10</u> Non- Proficient Headcount	<u>Col 10(a)</u> Non- Proficient Weighted FTE	<u>Col 11</u> New Facilities FTE	<u>Col 11(a)</u> New Facilities Weighted FTE	<u>Col 12</u> Trans. Students Over 2.5	<u>Col 12(a)</u> Trans. Weighted FTE	<u>Col 13</u> Ancillary Weighting FTE	<u>Col 14</u> Declining Weighting FTE	<u>Col 15</u> Cost of Living FTE	<u>Col 16</u> Virtual Weighted FTE	<u>Col 17</u> FHSU M&SA FTE (KAMS)	<u>Col 18</u> 2013 Spec Ed State Aid	<u>Col 18(a)</u> Spec Ed Weighted FTE	
6.2	56	2.6	0.0	0.0	405.0	102.3	0.0	0.0	0.0	1.1	1.0	888,816	231.6	
<u>Col 19</u> Total Weighted FTE	<u>Col 20</u> Authorized Transfers	<u>Col 21</u> Computed General Fund	<u>Col 21(a)</u> Adopted General Fund	<u>Col 21(b)</u> 2012-13 Legal General Fund	<u>Col 21(c)</u> Budget Reduction	<u>Col 21(d)</u> 2012-13 Adjusted Legal General Fund	<u>Col 22</u> LOB Base Gen Fund	<u>Col 22(a)</u> LOB Authorized Percent	<u>Col 22(b)</u> Maximum LOB Authorized	<u>Col 22(c)</u> Adopted LOB	<u>Col 22(d)</u> 2012-13 Legal LOB			
1,308.3	70,355	5,091,610	5,237,454	5,091,610	0	5,091,610	5,657,394	30.00%	1,697,218	1,744,330	1,697,218			

Column Notes

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