

February 1, 2016

**Audited Enrollment**

**USD 377 Atchison Co Comm Schools**  
**2015-16 Legal Maximum General Fund Budget**

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 4</u>	<u>Col 5</u>	<u>Col 6</u>	<u>Col 6(a)</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 11</u>
2014-15 Adjusted General State Aid	2015-16 Virtual State Aid	2015-16 New Facilities State Aid	2015-16 Special Levies State Aid	2015-16 Federal Impact Aid Difference	Over Proration FTE	2015-16 Gen State Aid OverProration \$25	6/30/2015 Unencumbered Cash Balance	2015-15 Total Budget Reduction	Block Grant 2015-16 General State Aid	Block Grant 2015-16 LOB State Aid	2015-16 Special Ed State Aid
4,062,625	19,708	0	0	0	576.5	14,413	0	0	4,096,746	464,230	811,454
<u>Col 12</u>	<u>Col 13</u>	<u>Col 14</u>	<u>Col 14 (a)</u>	<u>Col 15</u>	<u>Col 16</u>	<u>Col 17</u>	<u>Col 18</u>	<u>Col 19</u>	<u>Col 20</u>	<u>Col 21</u>	
Block Grant 2015-16 KPERS State Aid	Block Grant 2015- 16 Capital Outlay State Aid	2015-16 State Aid Flow-Thru General Fund	2015-16 Extraordinary Needs State Aid	Local Effort 2015-16 Mineral Production Tax	Local Effort 2015-16 Federal Impact Aid	Local Effort 2015-16 Pupil Tuition	Local Effort 2015-16 Authorized Transfers	Local Effort 2015-16 Interest on Idle Funds	2015-16 Computed General Fund (incl COL)	2015-16 Adopted General Fund	
430,473	0	5,802,903	0	0	0	0	0	10,000	5,812,903	5,803,507	
<u>Col 22</u>	<u>Col 23</u>	<u>Col 24</u>	<u>Col 25</u>	<u>Col 26</u>	<u>Col 27</u>						
2015-16 Legal General Fund	2014-15 LOB Base General Fund	2015-16 LOB Percent Authorized	2015-16 Computed LOB Budget	2015-16 Adopted LOB Budget	2015-16 Legal LOB Budget						
5,803,507	5,626,460	30.00%	1,687,938	1,687,938	1,687,938						

**Column Notes**

- 1 2014-15 General State Aid less the 2014-15 Virtual Aid, less Special Levies, less New Facilities, and less 0.4% to fund Extraordinary Need.
- 9 2015-16 General State Aid – Block Grant (sum of columns 1 thru 8).
- 14 2015-16 State Aid Flow-Thru (sum of columns 9 thru 13).
- 20 2015-16 Computed General Fund (sum of column 7 and sum of columns 14 thru 19).
- 22 2015-16 Legal General Fund (smaller of Computed General Fund [Col 20] or Adopted General Fund [Col 21])
- 23 2014-15 LOB Base General Fund (2014-15 WTD FTE times \$4,490).
- 25 2015-16 Computed LOB Budget (2014-15 LOB Base General Fund [Col 23] times 2015-16 LOB Percent Authorized [Col 24]).
- 27 2015-16 Legal LOB Budget (smaller of Computed LOB Budget [Col 25] or Adopted LOB Budget [Col 26]).



## School Finance

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FEB 10 2016  
USD 377

February 1, 2016

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 2015-16, is **\$5,803,507**, and the legal supplemental general fund budget is **\$1,687,938**. We compute your general fund based on the factors from your Form 151 and your September 21, 2015 FTE. We compute your local option budget based on your 2014-15 LOB Base General Fund.

On the reverse side is a printout showing the data used in the computation of these figures. The information contained in this letter is based upon reports filed by your district and information obtained after audit figures were received. Please compare Column 19 (computed general fund) with Column 20 (adopted general fund). If your district adopted less than the computed amount for your general fund budget authority, you will need to republish the general fund in order to spend the additional authority, **allowing for determination of the final special education state aid**. If there are any discrepancies, please notify School Finance as soon as possible.

All Special Education, KPERS, and LOB state aid received by your district must be deposited in the General Fund and then transferred to the corresponding fund. Capital Outlay state aid must be deposited in the General Fund and may be transferred to the Capital Outlay fund. The Special Education and KPERS state aid amount reflected on the reverse side reported on the 2015-16 USD budget and the final amount will be determined in May 2016. Districts may transfer cash balances from authorized funds (excluding Special Education) to the general fund. These transfers impact the Legal Max Budget, but do not impact state aid.

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

Sincerely,

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

Craig Neuenswander, Director  
School Finance

cc: **District Clerk**  
President of Board