

Division of Fiscal & Administrative Services

785-296-3871
785-296-0459 (fax)

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

March 11, 2013

TO: Martha Dorsey
Legislative Research Department

FROM: Dale M. Dennis, Deputy
Commissioner of Education

SUBJECT: Unencumbered Balances

As requested, attached you will find documents utilized to inform and assist unified school districts in expending unencumbered cash balances.

2011-12 School Year

- Information distributed following 2011 Legislative Session concerning House Substitute for Substitute for Senate Bill 111 (page 1).
- Memo to chief school administrators containing information on authorized transfers (page 2).
- E-mail sent to school districts explaining local effort form and authorized transfers (page 5).
- Form 149 – Transfer Cash Balances to General Fund—Example (page 6).
- Form 150 – Estimated Legal Maximum General Fund Budget—Example (page 7).
- Unified School District budget document – Code 06 – Revenue page—Example (page 8).

2012-13 School Year

- Information distributed following 2012 Legislative Session concerning Senate Bill 11 (page 9).
- Form 149 – Transfer Cash Balances to General Fund—Example (page 10).
- Form 150 – Estimated Legal Maximum General Fund Budget—Example (page 11).
- Unified School District budget document – Code 06 – Revenue page—Example (page 12).
- Computer Printout SF13-044—Provides list of school districts that transferred cash balances to general fund for school years 2011-12 and 2012-13 (page 13).

Senate Education Committee
Date 3-12-13
Attachment 1

INFORMATION DISTRIBUTED TO UNIFIED SCHOOL DISTRICTS
June, 2011

Selected Senate & House Education Summaries – 2011 Legislative Session

House Sub. for Sub. for SB 111, changes the starting date of the portion of the special education school finance formula that determines the minimum and maximum amount of special education state-aid a school district may receive. This provision now goes into effect for the 2012-2013 and the 2013-2014 school years and ends on June 30, 2014. (Prior law would have made this section effective with the 2011–2012 school year with an expiration date June 30, 2013.)

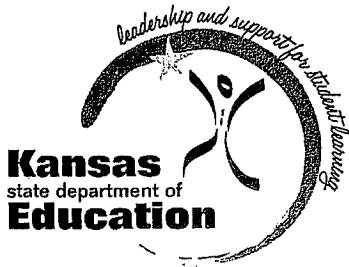
The bill also allows school districts to expend a portion of the unencumbered balances held in particular funds. The following funds would be considered the first priority for use: at-risk education; bilingual education; contingency reserve; driver training; parent education; preschool-aged at-risk; professional development; summer program; virtual school; and vocational education. The textbook and student materials revolving fund is the second priority with the special education fund the last priority for use. Local school boards are not limited to using the funds in the priority list and are not required to expend the total unencumbered balance before utilizing the unencumbered balance in another fund.

The bill limits the amount of money a school district can use from its unencumbered balance through a formula which would be calculated by the State Board of Education.

The formula follows:

- Determine the adjusted enrollment of the district, excluding special education and related services weighting;
- Subtract the amount of Base State Aid Per Pupil (BSAPP) appropriated to the Department of Education for FY 2012 from \$4,012; and
- Multiply the difference between the amount of BSAPP appropriated to the Department of Education and \$4,012 by the adjusted enrollment.

Implementation of the bill establishes the aggregate amount that can be expended from the unencumbered balance for the 2011-2012 school year. The bill also requires that 65.0 percent of the aggregate amount authorized to be spent would be used in the classroom or for instruction as defined in KSA 72- 64c01.



School Finance

785-296-3872
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120 SE 10th Avenue • Topeka, KS 66612-1182 • 785-296-6338 (TTY) • www.ksde.org

TO: Chief School Administrators

FROM: Dale M. Dennis, Deputy
Commissioner of Education

Craig Neuenswander, Director
School Finance

DATE: June 5, 2012

SUBJECT: Actual 2011-12 Local Effort Data for Computing Final General State Aid Payment
Actual 2011-12 Authorized Transfers for Computing Final General Fund Budget

Below are instructions on how to log on and complete the actual 2011-2012 local effort web application to determine the final general state aid payment. **Due to the tax accelerator the last tax distribution will be June 5th during this fiscal year. Accuracy on this form is extremely important.** The web application includes *estimated* amounts submitted on your district's budget. Please update this data by entering the actual amounts on the blanks provided.

PLEASE CHECK THE FOLLOWING ITEMS BEFORE SUBMITTING YOUR FORM:

- All figures should be rounded to the nearest whole dollar.
- The June 30, 2011 (same as July 1, 2011) unencumbered cash balance should match the unencumbered cash balance reported by your CPA.
- Please include the June 5th General Fund distribution from the county(s) in this report.

SPECIAL NOTES

- ⇒ **PL-874 (382) Federal Impact Aid** (does not include amounts received for assistance in cases of a major disaster, low-rent housing, excess special education amount, and excess amount for Indian children). Applicable districts should report 70% of their receipts (excluding the ones listed above). In other words, report the amount placed in general fund only. (30% of impact aid receipts are placed in other funds.)
- ⇒ Include only **revenue actually deposited in the General Fund** (do not report revenue you received which reimbursed the General fund). Do not include revenue that you DID NOT receive due to the neighborhood revitalization of tax increment financing (TIF).

Please be sure to double check your district's general fund budget and weighted enrollment information on the latest legal max file posted on the School Finance website:

<http://www.ksde.org/Default.aspx?tabid=1830>

These figures, as well as the updated local effort amounts, will be used in the computation of the final 2011-2012 General State Aid payment. The local effort form **MUST BE SUBMITTED TO OUR OFFICE NO LATER THAN close of business on June 8, 2012.**

If you have any questions concerning this collection, please feel free to contact us at (785) 296-3871.

T:/Local Effort/FY12 LEF Memo_instr.doc

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2011-2012 Local Effort / Authorized Transfers

Please submit this information no later than close of business on June 8, 2012.

The following are instructions for logging on and completing the web form:

- Open Internet Explorer and type in the following address:
<https://svapp15586.ksde.org/authentication/login.aspx>
 - Enter user ID and password (see below if you have problems with your logon password)
 - Once logged on, select **LEA Forms** from the Application Page. [Note: if you do not have access to LEA Forms, you will need to go to "**Manage My Account**" at the bottom of the web screen. This should be done as soon as possible to allow adequate time for the approval process.]
 - Select **Local Effort for General State Aid** and "create new report for 2012".
 - Complete, **Save**, and **Submit**. [Accuracy is critical as this affects your final general state aid payment.]
-

Password problems?

Many of you are already registered for our online applications. If you do not have access to **LEA Forms**, after logging in you will need to update your account by clicking on **Manage My Account**.

Can't remember your password? On the Authentication login screen, click the "**Forgot Your Password**" and you will be prompted to answer specific questions to change/update your password.

New employees who begin work after July 1 should also register for an individual user ID and password if they will be required to complete KSDE online web applications. To register, open Internet Explorer and logon to the KSDE server:

<https://svapp15586.ksde.org/authentication/login.aspx>

Then click the **Register** button and follow the steps outlined.

Call the KSDE Help Desk at 785-296-7935 for assistance.

2011-2012 Local Effort / Authorized Transfers

Administrative Data :

Please enter the contact information to whom questions should be directed should KSDE staff need to follow-up.

Local Effort for General State Aid:

- Accuracy on this form is EXTREMELY important as it affects your final payment.
- Include only revenue deposited in the General Fund (include June 5 distribution).
- Do not include Federal Reservoir Flood Control payments – this should be deposited to Capital Outlay or any other special fund.
- Do not include revenue that you did not receive in the General Fund.
- All figures should be rounded to the nearest whole number.
- 6/30/2011 unencumbered cash balance should agree with the CPA audit.
- *Note: Machinery & Equipment State Aid is no longer applicable.*
- This information will be used to compute your final general state aid payment.

Authorized Transfers:

2011 House Sub. for Sub. for SB 111 allows school districts to expend a portion of the unencumbered balances held in particular funds. The following would be considered the first priority for use: K-2 at-risk, bilingual, contingency reserve, driver training, parent education, PK at-risk, professional development; summer program; virtual school, and vocational funds. The textbook and student material revolving fund is the second priority with special education fund the last priority for use, not to exceed one-third of the cash balance.

The maximum computed amount of transfers cannot exceed the total weighted enrollment (excluding special education) multiplied by \$232.

The authorized transfers to general fund will neither increase nor decrease general state aid as this is added after local effort is calculated. The Kansas Department of Education will use the lesser of the maximum computed amount or the authorized transfers as certified to compute the final legal maximum general fund budget.

For questions, please contact Kevin Mercer (kmercer@ksde.org), Sara Barnes (sbarnes@ksde.org) or Craig Neuenswander (craign@ksde.org) or phone us at 785/296-3872.

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From: Board Clerks & Business Managers List <BDCLERKS@LISTSERV.KSDE.ORG> on behalf of Sherry Root <sroot@KSDE.ORG>
Sent: Tuesday, June 05, 2012 8:48 AM
To: BDCLERKS@LISTSERV.KSDE.ORG
Subject: Local Effort Form open - Due Friday, June 8

Local Effort Form open - Due Friday, June 8

The Local Effort form is available for data entry. Accuracy on this form is extremely important and will be used to compute the final general state aid payment. Complete instructions to access this web application are posted on the School Finance homepage: <http://www.ksde.org/Default.aspx?tabid=119>. Scroll down to look under "Recent Updates."

Due to the tax accelerator, the last distribution will be June 5. Please **WAIT** until you have **RECEIVED** your final tax distribution **BEFORE** submitting your figures to KSDE... but no later than **Friday, June 8**.

Double check your district's general fund budget and FTE

Please be sure to double check your district's general fund budget and weighted enrollment information on the latest 2011-12 legal max file posted on the School Finance website:
<http://www.ksde.org/Default.aspx?tabid=1830>

FINAL legal max letters should be mailed out the latter part of the week of June 11 after all districts have submitted Local Effort and Authorized Transfers to General Fund.

If you have questions, please contact the School Finance office:

Craig Neuenswander (785) 296-3872
Kevin Mercer (785) 296-4973
Sara Barnes (785)296-4972

Craig Neuenswander
School Finance Director
Kansas State Dept. of Education
120 SE 10th Avenue
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An Equal Employment/Educational Opportunity Agency

The Kansas State Department of Education does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs and activities. The following person has been designated to handle inquiries regarding the non-discrimination policies: KSDE General Counsel, 120 SE 10th Avenue, Topeka, KS 66612, (785) 296-3204.

1-6

TRANSFER CASH BALANCES TO GENERAL FUND (2011-12 only)

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2011?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/11	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk Education (K-12)	104,387	60,000	44,387	30,000
Bilingual Education	1,470		1,470	0
Contingency Reserve	536,511	350,000	186,511	100,087
Driver Training	27,327	15,000	12,327	5,713
Parent Education Program	0		0	0
At-risk Education (Pre-School)	6,901	6,901	0	0
Professional Development	22,244	20,000	2,244	0
Summer Program	0		0	0
Virtual School	0		0	0
Vocational Education	29,461	8,151	21,310	0
Textbook and Student Materials Revolving	83,463	80,000	3,463	0
Special Education	566,317	500,000	66,317	0
TOTAL	\$1,378,081	\$1,040,052	\$338,029	\$135,800

- 2) How many years do you anticipate it will be until state revenues are available to increase spending for schools? _____ 3
- 3) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$232 x adj. (weighted) FTE enrollment, excluding special education] _____ \$338,210
- 4) What amount could be reasonably transferred from the special funds listed above to increase the balance in the general fund? [Determine the amount available by taking the total in the Difference column (question 1, Col 3) 338029 divided by the number of years until state revenues increase (question 2) 3] = _____ \$112,676
- 5) The amount to be transferred to the general fund for the 2011-12 school year is either the answer in question 1 column 4 or question 3 (whichever is lower).
This amount will be transferred to Line 20 of Form 150. _____ \$135,800

*You cannot transfer more than one-third of the cash balance for the special education fund or the textbook and student materials revolving fund.

Note: This worksheet is intended for district use only and is not part of the USD budget document. If you have questions on the budget, please contact the School Finance office at 785-296-3871.

1-7

**USD Form 150
2011-2012
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget -- Lines 1 through 19

1. Estimated 9-20-2011 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)	=	<u>935.9</u>
2. Estimated 9-20-2011 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE)	=	<u>6.5</u>
<u>6.5</u> + <u>0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2011 FTE Enrollment (Line 1 + Line 2)	=	<u>942.4</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2011 FTE enrollment (from line 3)	=	<u>250.6</u>
<u>942.4</u> x <u>0.265932</u> factor (from Table II or pages 5, 6)		
5. Estimated weighted bilingual education enrollment. 9-20-2011 bilingual FTE (a)	=	<u>0.2</u>
<u>0.4167</u> + <u>0.0000</u> (Table IV, Line 5) x 0.395		
6. Estimated weighted vocational education enrollment. 9-20-2011 vocational education FTE(b)	=	<u>19.2</u>
<u>38.3333</u> + <u>0.0000</u> (Table IV, Line 6) x 0.5		
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2011	=	<u>130.0</u>
<u>285</u> + <u>0</u> (Table IV, Line 7) x 0.456		
8. Estimated High At-Risk Weighting. (Can only qualify for one of the following)		
District's calculated free lunch percentage:		
(Comes from Table VI, Line 4) 30.24%		
District's calculated students per square mile:		
Line 3 / square miles in district = 942.4 / 153.1 = 6.2		
a. Number of students eligible for free lunch (at least 50%)	(285+0) x 0.1 =	<u>0.0</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(285+0) x 0.1 =	<u>0.0</u>
c. Number of students eligible for free lunches (40-50%)	(285+0) x 0.06 =	<u>0.0</u>
9. Est. Non-Proficient student weighting. Number of non-proficient students. (g) (<u>68</u> x 0.0465)	=	<u>3.2</u>
10. Estimated weighted FTE for new facilities. 9-20-2011 enrollment of students attending a new facility (d)	=	<u>0.0</u>
<u>0.0</u> + <u>0.0</u> (Table IV, Line 9) x 0.25		
11. Estimated weighted FTE for transportation. (Table III, Line 5)	=	<u>112.2</u>
12. Estimated weighted FTE virtual enrollment. (Table V, Line 4)	=	<u>0.0</u>
13. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0</u> ÷ \$3,780 =	<u>0.0</u>
14. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>1,046,529</u> ÷ \$3,780 =	<u>276.9</u>
15. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0</u> ÷ \$3,780 =	<u>0.0</u>
16. Estimated FHSU Math & Science Academy FTE enrollment	=	<u>0.0</u>
17. Estimated 2011-2012 operating budget. (Lines 3 through 16)	<u>1,734.7</u> x \$3,780 =	<u>\$6,557,166</u>
18. Estimated Cost of Living weighting	\$0 ÷ \$3,780 =	<u>0.0</u>
(maximum allowed for this district) (Amt district will use, up to the maximum)		
19. Estimated 2011-2012 operating budget. (Include Cost of Living and FHSU)	<u>1,734.7</u> x \$3,780 =	<u>\$6,557,166</u>
20. Amount to transfer to General Fund (Form 149, Line 5).	=	<u>\$135,800</u>
21. Total General Fund Budget Authority (Form 150 Line 19 + Line 20)	=	<u>\$6,692,966</u>

Local Option Budget -- See Form 155

22. Estimated 2011-2012 LOB General Fund budget (excludes 2011-2012 Spec Ed and FHSU weightings & includes 2008-09 Spec Ed)		
(Lines 3 through 13 + 15 + 18) = 1457.8 x \$4,433 = \$6,462,427 + <u>979,752</u> (2008-09 Spec Ed)	=	<u>\$7,442,179</u>

1-8

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2009-2010 Actual (1)	2010-2011 Actual (2)	2011-2012 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01	0	0	0
Cancel of Prior Yr Enc	03	9,089		
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2008 \$	05	31,477		
2009 \$	10	932,152	36,322	
2010 \$	15		954,934	27,314
2011 \$	20			931,627
1140 Delinquent Tax	25	21,668	17,013	15,197
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees	47			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60			
1985 State Aid Reimbursement****	65	10,331	8,435	
2000 COUNTY SOURCES				
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3110 General State Aid	95	4,563,179	4,403,326	4,536,499
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	870,064	966,867	1,046,529
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	306,430	117,568	
4604 Ed Jobs Funds	143		205,861	
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)*	145			0
5000 OTHER				
5208 Transfer From Authorized Funds*****	165	0	0	135,800
RESOURCES AVAILABLE	170	6,744,390	6,710,326	6,692,966
TOTAL EXPENDITURES & TRANSFERS	175	6,744,390	6,710,326	6,692,966
EXCESS REVENUE TO STATE ***	200			0**
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	xxxxxxxxxxxx

* Only deduct 70% of the estimated 2011-2012 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)

** Line 170 minus Line 175. (Column 3 only.)

*** Columns 1 & 2 would be amount sent to the State.

**** Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction (formerly 874), Teacher Mentoring Program and National Board Certified teacher payments.

***** 2011 SB111 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

1-9

INFORMATION DISTRIBUTED TO UNIFIED SCHOOL DISTRICTS
June, 2012

Selected Senate and House Education Summaries – 2012 Legislative Session

2012 Senate Bill 11

Flexibility of Unencumbered Funds

The bill would allow a school district to continue to transfer unencumbered cash balances for the 2012–2013 school year from each of the following funds: at-risk, bilingual, contingency reserve, driver training, preschool-aged at-risk parent education program, professional development, summer program, textbook and student materials, special education, virtual education, and vocational education for general operating expenses of the district. The textbook and student materials and special education funds transfer would be limited to one-third of the balance for general operating expenditures of the district. The maximum allowed to be transferred from the unencumbered funds would not exceed \$250 multiplied by the adjusted enrollment of the district.

TRANSFER CASH BALANCES TO GENERAL FUND (2012-13 only)

- 1) What is the minimum cash balance you would need to ensure cash flow for the following funds, and the estimated cash balance on July 1, 2012?

Fund	Col. 1	Col. 2	Col. 3	Col. 4
	Est. Balance on 7/1/12	Minimum Balance	Difference (Col. 1-2)	Transfer to General
At-risk Education (K-12)	15,750		15,750	0
Bilingual Education	0		0	0
Contingency Reserve	327,105		327,105	25,000
Driver Training	10,081		10,081	0
Parent Education Program	0		0	0
At-risk Education (Pre-School)	0		0	0
Professional Development	14,578		14,578	0
Summer Program	0		0	0
Virtual School	0		0	0
Vocational Education	14,325		14,325	0
*Textbook and Student Materials Revolving	13,700		13,700	0
*Special Education	194,710		194,710	0
TOTAL	\$590,249	\$0	\$590,249	\$25,000

- 2) What is the maximum amount that can be used of the cash balance to help increase the general fund? [\$250 x adj. (weighted) FTE enrollment, excluding special education] \$268,900

- 3) The amount to be transferred to the general fund for the 2012-13 school year is either the answer in question 1 column 4 or question 2 (whichever is lower).

This amount will be transferred to Line 20 of Form 150. \$25,000

*You cannot transfer more than one-third of the cash balance for the special education fund or the textbook and student materials revolving fund.

Note: If you have questions on the budget, please contact the School Finance office at 785-296-3871.

1-11

**USD Form 150
2012-2013
ESTIMATED LEGAL MAXIMUM GENERAL FUND BUDGET**

General Fund Budget – Lines 1 through 21

1. Estimated 9-20-2012 FTE enrollment (from Table I or Table IV) (Exclude 4 yr old at-risk FTE.)		=	<u>658.2</u>
2. Estimated 9-20-2012 4yr old at risk FTE enrollment (e) (Must be approved.) (At-risk students count as .5 FTE)		=	<u>0.0</u>
	<u>0.0 + 0.0</u> (Table IV, Line 4)		
3. Total Estimated 9-20-2012 FTE Enrollment (Line 1 + Line 2)		=	<u>658.2</u>
4. Estimated low enrollment and high enrollment for districts. 9-20-2012 FTE enrollment (from line 3)	<u>658.2 x 0.362488</u> factor (from Table II or pages 5, 6)	=	<u>238.6</u>
5. Estimated weighted bilingual education enrollment. 9-20-2012 bilingual FTE (a)	<u>0.0000 + 0.0000</u> (Table IV, Line 5) x 0.395	=	<u>0.0</u>
6. Estimated weighted vocational education enrollment. 9-20-2012 vocational education FTE(b)	<u>10.8333 + 0.0000</u> (Table IV, Line 6) x 0.5	=	<u>5.4</u>
7. Estimated weighted at-risk student enrollment(c). Number of eligible students that qualify for free lunches as of 9-20-2012	<u>265 + 0</u> (Table IV, Line 7) x 0.456	=	<u>120.8</u>
8. Estimated High At-Risk Weighting. District's calculated free lunch percentage for current year: (Comes from Table VI, Line 1)	40.26%		
District's calculated students per square mile: Line 3 / square miles in district = 658.2 / 127.3 =	5.2		
a. Number of students eligible for free lunch (at least 50%)	(265+0) x 0.105	=	<u>0.0</u>
b. Number of students eligible for free lunches at 35.1% and 212.1 students per square mile.	(265+0) x 0.105	=	<u>0.0</u>
c. Number of students eligible for free lunches (35-49.99%)		=	<u>9.8</u>
9. Est. Non-Proficient student weighting. Number of non-proficient students. (g) (<u>19 x 0.0465</u>)	=	<u>0.9</u>
10. Estimated weighted FTE for new facilities. 9-20-2012 enrollment of students attending a new facility (d)	<u>0.0 + 0.0</u> (Table IV, Line 9) x 0.25	=	<u>0.0</u>
11. Estimated weighted FTE for transportation. (Table III, Line 5)		=	<u>29.3</u>
12. Estimated weighted FTE virtual enrollment. (Table V, Line 4)		=	<u>12.6</u>
13. Estimated ancillary facilities weighting. Amt approved by Court of Tax Appeals	<u>0 ÷ \$3,838</u>	=	<u>0.0</u>
14. Estimated Special Education weighting. Amount of Sp. Ed. Funding (f)	<u>785,800 ÷ \$3,838</u>	=	<u>204.7</u>
15. Estimated Declining Enrollment weighting. Amt apprvd by Court of Tax Appeals	<u>0 ÷ \$3,838</u>	=	<u>0.0</u>
16. Estimated FHSU Math & Science Academy FTE enrollment		=	<u>0.0</u>
17. Estimated 2012-2013 operating budget. (Lines 3 through 16)	<u>1,280.3 x \$3,838</u>	=	<u>\$4,913,791</u>
18. Estimated Cost of Living weighting	<u>\$0 ÷ \$3,838</u>	=	<u>0.0</u>
	(maximum allowed for this district) (Amt district will use, up to the maximum)		
19. Estimated 2012-2013 operating budget. (Include Cost of Living and FHSU)	<u>1,280.3 x \$3,838</u>	=	<u>\$4,913,791</u>
20. Amount to transfer to General Fund (Form 149, Line 3).		=	<u>\$25,000</u>
21. Total General Fund Budget Authority (Form 150 Line 19 + Line 20)		=	<u>\$4,938,791</u>
Local Option Budget -- See Form 155			
22. Estimated 2012-2013 LOB General Fund budget (excludes FHSU weighting & includes higher of 2008-09 Spec Ed or current year Spec Ed)			
	(Lines 3 through 13 + 15 + 18) = 1280.3 x \$4,433 = \$5675570 + <u>822,116</u> (Spec Ed)	=	<u>\$6,497,686</u>

1-12

GENERAL	Code 06 Line	12 mo.	12 mo.	12 mo.
		2010-2011 Actual (1)	2011-2012 Actual (2)	2012-2013 Budget (3)
UNENCUMBERED CASH BALANCE JULY 1	01		0	0
Cancel of Prior Yr Enc	03			
REVENUE:				
1000 LOCAL SOURCES				
1110 Ad Valorem Tax Levied				
2009 \$	05	34,343		
2010 \$	10	425,029	25,936	
2011 \$	15		415,728	27,163
2012 \$	20			398,027
1140 Delinquent Tax	25	10,447	8,953	4,522
1300 Tuition				
1312 Individuals (Out District)	30			
1320 Other School District/Govt Sources In-State	40			
1330 Other School District/Govt Sources Out-State	45			
1410 Transportation Fees	47			
1700 Student Activities (Reimbursement)	50			
1900 Other Revenue From Local Source				
1910 User Charges	55			
1980 Reimbursements	60			
1985 State Aid Reimbursement****	65			
2000 COUNTY SOURCES				
2800 In Lieu of Taxes IRBs	85			0
3000 STATE SOURCES				
3110 General State Aid	95	3,485,963	3,574,259	3,698,279
3130 Mineral Production Tax	115			
3205 Special Education Aid	120	671,748	762,208	785,800
4000 FEDERAL SOURCES				
4599 ARRA Stabilization Funds	140	82,840		
4604 Ed Jobs Funds	143	145,053	2,179	
4820 PL 382 (Exclude Extra Aid for Children on Indian Land and Low Rent Housing) (formerly PL 874)*	145			0
5000 OTHER				
5208 Transfer From Authorized Funds*****	165	0	50,000	25,000
RESOURCES AVAILABLE	170	4,855,423	4,839,263	4,938,791
TOTAL EXPENDITURES & TRANSFERS	175	4,855,423	4,839,263	4,938,791
EXCESS REVENUE TO STATE ***	200			0**
UNENCUMBERED CASH BALANCE JUNE 30	190	0	0	xxxxxxxxxxx

* Only deduct 70% of the estimated 2012-2013 P.L. 382 receipts. The 30% portion not deducted may be treated as miscellaneous revenue and placed in a fund designated under K.S.A. 72-6427 (categorical aid funds, program weighted funds or capital outlay.)

** Line 170 minus Line 175. (Column 3 only.)

*** Columns 1 & 2 would be amount sent to the State. Do Not Include General State Aid Overpayments.

**** Includes Psychiatric Treatment Centers, Juvenile Detention\Flint Hills Job corporation payments and State Aid received as a result of adjustments to prior year P.L. 382 deduction (formerly 874), Teacher Mentoring Program and National Board Certified teacher payments.

***** 2012 SB11 authorizes transfers from the approved funds to expend unencumbered cash balances as approved by the local board.

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	3/11/2013		Col 1	Col 2
			2011-12 Actual	2012-13 Budgeted
USD#	USD Name	County Name	Transfer to Gen Fund	Transfer to Gen Fund
256	Allen	Marmaton Valley	0	160,125
365	Anderson	Garnett	9,250	0
377	Atchison	Atchison Co Comm Schools	194,714	70,355
415	Brown	Hiawatha	14,000	0
375	Butler	Circle	324,784	99,694
394	Butler	Rose Hill Public Schools	450,023	0
402	Butler	Augusta	43,456	0
285	Chautauqua	Cedar Vale	74,054	0
286	Chautauqua	Chautauqua Co Community	20,000	0
493	Cherokee	Columbus	28,204	0
334	Cloud	Southern Cloud	0	55,000
465	Cowley	Winfield	18,400	0
470	Cowley	Arkansas City	0	250,000
294	Decatur	Oberlin	0	151,825
393	Dickinson	Solomon	137,274	147,375
435	Dickinson	Abilene	150,000	492,550
348	Douglas	Baldwin City	0	179,774
497	Douglas	Lawrence	3,000,000	0
290	Franklin	Ottawa	35,000	0
292	Gove	Wheatland	25,000	0
390	Greenwood	Hamilton	35,479	0
373	Harvey	Newton	300,000	0
439	Harvey	Sedgwick Public Schools	34,000	100,000
440	Harvey	Halstead	227,713	129,971
460	Harvey	Hesston	6,000	0
507	Haskell	Satanta	1,910	0
343	Jefferson	Perry Public Schools	0	65,000
232	Johnson	De Soto	150,000	0
332	Kingman	Cunningham	17,368	6,221
422	Kiowa	Kiowa County	171,819	174,525
503	Labette	Parsons	0	20,000
505	Labette	Chetopa-St. Paul	175,000	0
468	Lane	Healy Public Schools	42,201	5,994
482	Lane	Dighton	79,052	0
453	Leavenworth	Leavenworth	0	800,000
458	Leavenworth	Basehor-Linwood	62,102	13,622
464	Leavenworth	Tonganoxie	0	10,000
346	Linn	Jayhawk	0	16,020
253	Lyon	Emporia	24,170	100,000
380	Marshall	Vermillion	132,285	0
498	Marshall	Valley Heights	67,000	0
400	McPherson	Smoky Valley	298,521	0
418	McPherson	McPherson	0	149,800
419	McPherson	Canton-Galva	3,472	0
423	McPherson	Moundridge	18,600	12,000
226	Meade	Meade	0	50,000
436	Montgomery	Caney Valley	259,772	196,481
113	Nemaha	Prairie Hills	289,000	0
115	Nemaha	Nemaha Central	0	36,730
496	Pawnee	Pawnee Heights	0	85,500
110	Phillips	Thunder Ridge Schools	0	648
325	Phillips	Phillipsburg	130,000	0
320	Pottawatomie	Wamego	5,968	0
323	Pottawatomie	Rock Creek	24,049	0

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	3/11/2013		Col 1	Col 2
			2011-12 Actual	2012-13 Budgeted
USD#	USD Name	County Name	Transfer to Gen Fund	Transfer to Gen Fund
382	Pratt	Pratt	35,000	0
438	Pratt	Skyline Schools	0	50,000
105	Rawlins	Rawlins County	40,000	141,750
308	Reno	Hutchinson Public Schools	380,211	380,211
311	Reno	Pretty Prairie	84,478	8,919
312	Reno	Haven Public Schools	18,889	27,258
109	Republic	Republic County	1,586	0
444	Rice	Little River	30,000	0
383	Riley	Manhattan-Ogden	600,000	620,950
269	Rooks	Palco	75,377	1,446
403	Rush	Otis-Bison	0	97,550
305	Saline	Salina	508,734	0
306	Saline	Southeast Of Saline	14,000	0
259	Sedgwick	Wichita	4,756,624	2,267,451
261	Sedgwick	Haysville	29,242	0
262	Sedgwick	Valley Center Pub Sch	0	50,000
265	Sedgwick	Goddard	0	700,000
266	Sedgwick	Maize	0	100,000
267	Sedgwick	Renwick	18,000	15,000
268	Sedgwick	Cheney	0	125,000
437	Shawnee	Auburn Washburn	934,692	552,867
501	Shawnee	Topeka Public Schools	3,032,807	1,600,000
237	Smith	Smith Center	125,000	0
350	Stafford	St John-Hudson	0	130,000
358	Sumner	Oxford	0	9,000
314	Thomas	Brewster	47,630	30,414
315	Thomas	Colby Public Schools	0	44,450
208	Trego	Wakeeney	16,939	1,043
329	Wabaunsee	Mill Creek Valley	95,000	55,000
108	Washington	Washington Co. Schools	140,000	160,000
467	Wichita	Leoti	22,804	0
TOTALS			18,086,653	10,747,519

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