

Data Discrepancies

Sara (Barnes) McCullah, Assistant Director



USD Budget Software



Negative Expenditures (reimbursements?)

Budgeting Negative Ending Cash Balances

- Capital Outlay
- Recreation Commission
- Recreation Commission Employee Benefits

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Capital Outlay

CAPITAL OUTLAY	Code 16 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
3223 Capital Outlay State Aid	87	0	0	0	0
4000 FEDERAL SOURCES					
4390 Impact Aid Construction	90				0
July - December Estimate	95				
4590 Other Federal Aid	97				0
5000 OTHER					
5206 Transfer From General	100	0	0	0	0
RESOURCES AVAILABLE	170	779,816	796,912	590,743	634,975
TOTAL EXPENDITURES & TRANSFERS	175	503,371	556,364	590,993	590,993
July - December Estimate	180	~~~~~	~~~~~	~~~~~	43,982
TOTAL OPERATION EXPENDITURE (18 MO)	185	~~~~~	~~~~~	~~~~~	634,975
UNENCUMBERED CASH BALANCE JUNE 30	190	276,445	240,548	-250	~~~~~

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Capital Outlay

CAPITAL OUTLAY	Code 16 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	385,991	276,445	240,548	240,548
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2019 \$	05				
2020 \$	10	307,532	5,082		
2021 \$	15		318,072	7,686	7,686
2022 \$	20			316,678	347,998
1140 Delinquent Tax	25	7,645	8,617	5,040	7,556
1510 Interest on Idle Funds	30	2,231	5,908		0
July - December Estimate	35				
1900 Other Revenue From Local Source	40	55,305	162,178		0

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Recreation Commission

RECREATION COMMISSION	Code 84 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	8,900	13,422	8,741	8,741
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2019 \$	05				
2020 \$	10	96,107	1,122		
2021 \$	15		98,998	2,396	2,396
2022 \$	20			98,958	
1140 Delinquent Tax	25	1,857	2,158	1,569	2,352
1900 Other Revenue From Local Source	30				0
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	5,759	5,662	5,733	5,733
July - December Estimate	50				2,867
2450 Recreational Vehicle Tax	55	236	251	187	187
July - December Estimate	56				94
2460 Commercial Vehicle Tax	57	563	528	568	568
July - December Estimate	58				284
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	113,422	122,141	118,152	23,222
EXPENDITURES					
3300 Community Service Operations	75	100,000	113,400	118,800	
TOTAL EXPENDITURES	175	100,000	113,400	118,800	118,800
July - December Estimate	180				10,000
TOTAL OPERATING EXPENDITURE (18 MO)	185				128,800
UNENCUMBERED CASH BALANCE JUNE 30	190	13,422	8,741	-648	
<i>Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>	195				
TAX REQUIRED (Line 185 minus Line 70)	195				105,578
Delinquent Tax	200				3,167
Amount of 2022 Tax to be Levied	205				108,745

District's assessed valuation * Rec. Levy
Tax to be levied cannot exceed this amount.
\$130,499

Est. tax rate for C084: 2.500

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Recreation Commission

RECREATION COMMISSION	Code 84 Line	2020-2021 Actual (1)	2021-2022 Actual (2)	2022-2023 Budget (3)	Financing Required (4)
UNENCUMBERED CASH BALANCE JULY 1	01	8,900	13,422	8,741	8,741
Cancellation of Prior Year Encumbrances	03				
REVENUES					
1000 LOCAL SOURCES					
1110 Ad Valorem Tax Levied					
2019 \$	05				
2020 \$	10	96,107	1,122		
2021 \$	15		98,998	2,396	2,396
2022 \$	20			98,958	
1140 Delinquent Tax	25	1,857	2,158	1,569	2,352
1900 Other Revenue From Local Source	30			648	648
July - December Estimate	35				
2000 COUNTY SOURCES					
2400 Motor Vehicle Tax (Includes 16/20M Tax)	45	5,759	5,662	5,733	5,733
July - December Estimate	50				2,867
2450 Recreational Vehicle Tax	55	236	251	187	187
July - December Estimate	56				94
2460 Commercial Vehicle Tax	57	563	528	568	568
July - December Estimate	58				284
2800 In Lieu of Taxes IRBs/Rental Excise	60			0	0
July - December Estimate	65				0
RESOURCES AVAILABLE	70	113,422	122,141	118,800	23,870
EXPENDITURES					
3300 Community Service Operations	75	100,000	113,400	118,800	
TOTAL EXPENDITURES	175	100,000	113,400	118,800	118,800
July - December Estimate	180				10,648
TOTAL OPERATING EXPENDITURE (18 MO)	185				129,448
UNENCUMBERED CASH BALANCE JUNE 30	190	13,422	8,741	0	
<i>Budget Line 20: If the USD levies for a Recreation Commission you must have a copy of the adopted Recreation Commission budget.</i>					
195 TAX REQUIRED (Line 185 minus Line 70)					105,578
200 Delinquent Tax					3,167
205 Amount of 2022 Tax to be Levied					108,745

District's assessed valuation * Rec. Levy
Tax to be levied cannot exceed this amount
\$130,499

Est. tax rate for C084: 2.500 ✓

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Required Transfers – Budgeted

- Special Education State Aid (General Fund to Sped Fund)
- General Fund to K-12 At-Risk = 100%
 - At-Risk State Aid (Free Meals and High Density) – Computed on Form 150
- LOB to K-12 At-Risk = Pct of At-Risk WTD FTE to Total WTD FTE
 - At-Risk State Aid – Computed on Form 155
- LOB to Bilingual = Pct of Bilingual WTD FTE to Total WTD FTE
 - Bilingual State Aid – Computed on Form 155

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Required Transfers – Closing Out Fiscal Year

Computed on Final Legal Max spreadsheet always posted online:

<https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Legal-Max-General-Fund-School-Finance-Studies>

Legal Max

Title
FY 2022 Legal Max (Final)
FY 2021 Legal Max (Final)
FY 2020 Legal Max (Final)
FY 2019 Legal Max (Final)

General Fund Transfers

LOB Transfers

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Required Transfers – Closing Out Fiscal Year

- Special Education State Aid – Deposits into General Fund and transferred to Special Education Fund
 - 15 USDs did not report accurately on budget for FY22 Actuals (one USD almost \$1.1M less on Budget)
- At-Risk State Aid – Part of monthly State Foundation Aid
 - 33 USDs did not meet minimum required transfer for FY22 Actuals on General Fund
 - 15 USDs did not meet minimum required transfer for FY22 Actuals on LOB Fund
 - 32 USDs did not meet minimum Combined Required Transfers (C06 & C08)
- Bilingual State Aid – Part of monthly State Foundation Aid

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Required Transfers – Closing Out Fiscal Year

2023-2024 USD Budget Software

Validations will be added to Column 2 for prior year actuals to C06 General Fund and C08 Supplemental General Fund

Question –

Will it be helpful to generate a letter (post online for download) after final legal max letter to confirm required transfers for both General and Supplemental General Fund?

Preschool-Aged At-Risk (3yr & 4yr)



3-Year-Old At-Risk

(November 2021 decision was to fund for 2021-22 onward)

- District MUST have an approved Preschool-Aged At-Risk program. Contact Early Childhood Team at 785-296-6602.
- Must be 3 years old on or before August 31 of current school year
- KIDS **Grade 33** (if IEP, then Grade 01 = 3-year-old preschooler)
- Counted in FTE Enrollment as 0.5
- Weightings are funded (free lunch, bilingual, transportation, etc.)
- Considered a “Weighting”

Preschool-Aged At-Risk (3yr & 4yr)



4-Year-Old At-Risk

- District MUST have an approved Preschool-Aged At-Risk program. Contact Early Childhood Team at 785-296-6602.
- Must be 3 years old on or before August 31 of current school year
- KIDS **Grade 04** (if IEP, then Grade 02= 4-year-old preschooler)
- Counted in FTE Enrollment as 0.5
- Weightings are funded (free lunch, bilingual, transportation, etc.)
- Considered a “Weighting”

Preschool-Aged At-Risk (3yr & 4yr)



Preschool-Aged At-Risk FTE (0.5)

- Considered a “Weighting”

Funding is based on prior year’s FTE enrollment (excluding PK AR) plus current year weightings.

For 2022-2023 school year (Adjusted FTE Enrollment)

- Higher of 1st preceding year’s FTE (2021-2022) **or** 2nd preceding year’s FTE (2020-2021) **plus**
- Current year Pre-K At-Risk FTE and all other Weightings

Preschool-Aged At-Risk (3yr & 4yr olds)



Qualifying Criteria

Pages 27-28 of Enrollment Handbook – Fiscal Auditing

Qualifying Criteria:

1. **Poverty.** Student qualifies for free meals under the National School Lunch Program.
2. **Single Parent Family.** Custodial parent is unmarried on the first day of school.
3. **Department for Children and Families (DCF) referral.** Reason for referral must describe the need for the child to attend the Preschool-aged At-Risk program and be documented and signed by the DCF agent.
4. **Teen Parent.** At least one parent was a teenager when the child was born.
5. **Parent Diploma.** At least one parent is lacking a high school diploma or GED on the first day of school.
6. **Limited English Proficiency.** Student qualifies for bilingual weighting and ESOL services must be provided.

Preschool-Aged At-Risk (3yr & 4yr)



Qualifying Criteria

7. **Developmentally or academically delayed based on validated assessments.** Lower than expected developmental progress in at least one of the following areas:
 - a. Cognitive Development
 - b. Physical Development
 - c. Communication/literacy
 - d. Social-emotional/behavior
 - e. Adaptive behavior/self help skills

See clarifying note below for item #7.

8. **Child qualifying for migrant status.** Copy of Certificate of Eligibility must be on file.
9. **Homeless:** Student qualifies as homeless on count day as determined by local educational liaison.

Non-Funded Preschoolers



Must be of age as of August 31 of current year

KIDS Grade 01 (no IEP) = 3yr old preschool

KIDS Grade 02 (no IEP) = 4yr old preschool

KIDS Grade 03 (no IEP) = 5yr old preschool*

*If 5 years of age by August 31, report as KIDS Grade 05 = Kindergarten

Non-Funded Preschoolers



Principal's Building Report or
S066 Central Office Headcount Table

Non-Funded Preschoolers



Grade	Total Headcount	Free Meal Headcount	Reduced Meal Headcount	IEP Headcount	Bilingual Headcount	Concurrent High School Student Headcount	FTE
Kindergarten	<u>3</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>3.0</u>
Grade 7	<u>1</u>	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>1.0</u>
Grade 8	<u>1</u>	0	0	<u>1</u>	<u>0</u>	<u>0</u>	<u>1.0</u>
Grade 9	<u>4</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>4.0</u>
Grade 10	<u>5</u>	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>5.0</u>
Grade 11	<u>7</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>7.0</u>
Grade 12	<u>8</u>	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>8.0</u>
Preschool-Aged (with IEP)	<u>10</u>	0	1	<u>10</u>	<u>1</u>	<u>0</u>	<u>5.0</u>
Preschool-Aged At-Risk (3 yr old)	<u>2</u>	1	1	<u>0</u>	<u>1</u>	<u>0</u>	<u>1.0</u>
Preschool-Aged At-Risk (4 yr old)	<u>13</u>	7	4	<u>0</u>	<u>10</u>	<u>0</u>	<u>6.5</u>
Sub-Total	54	11	6	11	12	0	41.5
Preschool-Aged (without IEP)	<u>93</u>	8	1	<u>0</u>	<u>1</u>	<u>0</u>	<u>0.0</u>
Total	<u>147</u>	19	7	<u>11</u>	<u>13</u>	<u>0</u>	<u>41.5</u>

Preschool-Aged At-Risk (3yr & 4yr)



3-Year-Old At-Risk Qualifying Criteria

Pages 27-28 of Enrollment Handbook – Fiscal Auditing

Qualifying Criteria:

1. **Poverty.** Student qualifies for free meals under the National School Lunch Program.
2. **Single Parent Family.** Custodial parent is unmarried on the first day of school.
3. **Department for Children and Families (DCF) referral.** Reason for referral must describe the need for the child to attend the Preschool-aged At-Risk program and be documented and signed by the DCF agent.
4. **Teen Parent.** At least one parent was a teenager when the child was born.
5. **Parent Diploma.** At least one parent is lacking a high school diploma or GED on the first day of school.
6. **Limited English Proficiency.** Student qualifies for bilingual weighting and ESOL services must be provided.

Non-Funded Preschoolers



Grade	Total Headcount	Free Meal Headcount	Reduced Meal Headcount	IEP Headcount	Bilingual Headcount	Concurrent High School Student Headcount	FTE
Kindergarten	<u>3</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>3.0</u>
Grade 7	<u>1</u>	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>1.0</u>
Grade 8	<u>1</u>	0	0	<u>1</u>	<u>0</u>	<u>0</u>	<u>1.0</u>
Grade 9	<u>4</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>4.0</u>
Grade 10	<u>5</u>	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>5.0</u>
Grade 11	<u>7</u>	0	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>7.0</u>
Grade 12	<u>8</u>	1	0	<u>0</u>	<u>0</u>	<u>0</u>	<u>8.0</u>
Preschool-Aged (with IEP)	<u>10</u>	0	1	<u>10</u>	<u>1</u>	<u>0</u>	<u>5.0</u>
Preschool-Aged At-Risk (3 yr old)	<u>2</u>	1	1	<u>0</u>	<u>1</u>	<u>0</u>	<u>1.0</u>
Preschool-Aged At-Risk (4 yr old)	<u>13</u>	7	4	<u>0</u>	<u>10</u>	<u>0</u>	<u>6.5</u>
Sub-Total	54	11	6	11	12	0	41.5
Preschool-Aged (without IEP)	<u>93</u>	8	1	<u>0</u>	1	<u>0</u>	0.0
Total	147	19	7	11	13	0	41.5

VIRTUAL STATE AID



- Full-Time Virtual = \$5,600
- Part-Time Virtual = \$2,800
- Virtual Credits 20+ Years = \$709 (reported on LEF in June)
- Virtual Credits 19 and Under Dropouts = \$709 (reported on LEF in June) ****NEW****

Dropout Diploma Completion Virtual Student (2022 Senate Sub for HB2567 – Sec. 20)



(1) *"Dropout diploma completion virtual student" means any student who is 19 years of age or younger who has:*

(A) *A ratio of earned credits to expected credits for the student's cohort year of less than 75% when enrolling in a virtual school;*

(B) (i) *dropped out of high school such that the student has not attended any school of a school district for 60 consecutive days or more during the current school year and the student is not reasonably anticipated to recommence enrollment or attendance at any school of a school district during the current school year;*

(ii) *dropped out of high school such that the student has not attended any school of a school district for 60 consecutive days or more during the preceding school year, the student did not finish such preceding school year and the student is not reasonably anticipated to recommence enrollment or attendance at any school of a school district during the current school year; or*

(iii) *been exempted from compulsory student attendance by written consent of the parent pursuant to K.S.A. 72-3120, and amendments thereto; and*

(C) *not been counted in the enrollment of a virtual school as a full-time or part-time virtual student during the school year in which such student enrolls as a dropout diploma completion virtual student.*

LEGAL MAX LETTERS



- Preliminary – November
- Audit – December-May
- Republish
- Final – Mid-June

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FOOD FOR THOUGHT



Transportation State Aid – Capped at 110% of prior year's audited transportation costs.

- 55 USDs had transportation adjustments totaling \$3,220,811 (donated back to State).
- Discussion for increasing transportation costs.
 - Salaries?
 - Etc.