



## Division of Fiscal & Administrative Services

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TO: Sharon Wenger  
Legislative Research Department

FROM: Dale M. Dennis, Deputy  
Commissioner of Education

SUBJECT: Transfers from Special Funds to General Fund  
(2011-12 Budgeted)

House Sub. for Sub. for Senate Bill 111 authorizes school districts to transfer cash balances from the following funds back to the general fund: at-risk education, bilingual education, contingency reserve, driver training, parent education, preschool-aged at-risk, professional development, summer school, 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 boards of education 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 maximum amount is \$232 times the adjusted enrollment of the district. Theoretically, this would bring the base state aid per pupil (BSAPP) from \$3,780 up to \$4,012 if the district chose to do so. Some districts will choose to spend the balances by reducing transfers from the general and supplemental general funds to special funds.

Attached is a copy of Form 149 which was a worksheet provided to school districts to assist in the preparation their 2011-12 budget.

The amount budgeted to be transferred from special funds to the general fund as authorized by House Sub. for Sub. for Senate Bill 111 amounts to \$23,386,406.

h:leg:SW-Transfers—9-13-11



USD# \_\_\_\_\_

**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)				
Bilingual Education				
Contingency Reserve				
Driver Training				
Parent Education Program				
At-risk Education (Pre-School)				
Professional Development				
Summer Program				
Virtual School				
Vocational Education				
*Textbook and Student Materials Revolving				
*Special Education				
<b>TOTAL</b>				

- 2) How many years do you anticipate it will be until state revenues are available to increase spending for schools? \_\_\_\_\_
- 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] \_\_\_\_\_
- 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) \$ \_\_\_\_\_ divided by the number of years until state revenues increase (question 2) \_\_\_\_\_ ] = \_\_\_\_\_
- 5) The amount to be transferred to the general fund for the 2011-12 school year is either the answer in question 3 or question 4 (whichever is lower).

**This amount will be transferred to Line 20 of Form 150.**

\*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.