



Division of Fiscal & Administrative Services

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September 22, 2011

TO: Legislative Educational Planning Committee

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 computer printout (SF12-010) which provides the amounts school districts *budgeted* to transfer from special funds to the general fund during the 2011-12 school year which totals \$23,386,406. We have also provided a copy of Form 149 which was a worksheet provided to school districts to assist in the preparation their 2011-12.

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Educational Planning Committee
Date: 9-22-11
Attachment: 6

T.013919

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				
TOTAL				

- 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.

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0256	Marmaton Valley	Allen	156,948
D0257	Iola	Allen	0
D0258	Humboldt	Allen	0
D0365	Garnett	Anderson	9,250
D0479	Crest	Anderson	0
D0377	Atchison Co Comm Schools	Atchison	194,714
D0409	Atchison Public Schools	Atchison	0
D0254	Barber County North	Barber	0
D0255	South Barber	Barber	0
D0355	Ellinwood Public Schools	Barton	0
D0428	Great Bend	Barton	0
D0431	Hoisington	Barton	0
D0234	Fort Scott	Bourbon	0
D0235	Uniontown	Bourbon	0
D0415	Hiawatha	Brown	14,000
D0430	South Brown County	Brown	0
D0205	Bluestem	Butler	0
D0206	Remington-Whitewater	Butler	216,062
D0375	Circle	Butler	324,784
D0385	Andover	Butler	0
D0394	Rose Hill Public Schools	Butler	450,023
D0396	Douglass Public Schools	Butler	0
D0402	Augusta	Butler	43,456
D0490	El Dorado	Butler	0
D0492	Flinthills	Butler	0
D0284	Chase County	Chase	0
D0285	Cedar Vale	Chautauqua	74,054
D0286	Chautauqua Co Community	Chautauqua	0
D0404	Riverton	Cherokee	0
D0493	Columbus	Cherokee	0
D0499	Galena	Cherokee	0
D0508	Baxter Springs	Cherokee	0
D0103	Cheylin	Cheyenne	0
D0297	St Francis Comm Sch	Cheyenne	0
D0219	Minneola	Clark	0
D0220	Ashland	Clark	0
D0379	Clay Center	Clay	0
D0333	Concordia	Cloud	0
D0334	Southern Cloud	Cloud	95,000
D0243	Lebo-Waverly	Coffey	0
D0244	Burlington	Coffey	0
D0245	LeRoy-Gridley	Coffey	0
D0300	Comanche County	Comanche	0
D0462	Central	Cowley	0
D0463	Udall	Cowley	0

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0465	Winfield	Cowley	18,400
D0470	Arkansas City	Cowley	0
D0471	Dexter	Cowley	72,384
D0246	Northeast	Crawford	0
D0247	Cherokee	Crawford	0
D0248	Girard	Crawford	0
D0249	Frontenac Public Schools	Crawford	0
D0250	Pittsburg	Crawford	0
D0294	Oberlin	Decatur	0
D0393	Solomon	Dickinson	137,274
D0435	Abilene	Dickinson	150,000
D0473	Chapman	Dickinson	0
D0481	Rural Vista	Dickinson	0
D0487	Herington	Dickinson	0
D0111	Doniphan West Schools	Doniphan	0
D0114	Riverside	Doniphan	0
D0429	Troy Public Schools	Doniphan	0
D0348	Baldwin City	Douglas	0
D0491	Eudora	Douglas	0
D0497	Lawrence	Douglas	3,206,727
D0347	Kinsley-Offerle	Edwards	0
D0502	Lewis	Edwards	0
D0282	West Elk	Elk	0
D0283	Elk Valley	Elk	0
D0388	Ellis	Ellis	0
D0432	Victoria	Ellis	0
D0489	Hays	Ellis	0
D0112	Central Plains	Ellsworth	0
D0327	Ellsworth	Ellsworth	0
D0363	Holcomb	Finney	0
D0457	Garden City	Finney	0
D0381	Spearville	Ford	0
D0443	Dodge City	Ford	0
D0459	Bucklin	Ford	0
D0287	West Franklin	Franklin	0
D0288	Central Heights	Franklin	0
D0289	Wellsville	Franklin	0
D0290	Ottawa	Franklin	35,000
D0475	Geary County Schools	Geary	0
D0291	Grinnell Public Schools	Gove	0
D0292	Wheatland	Gove	58,000
D0293	Quinter Public Schools	Gove	0
D0281	Graham County	Graham	0
D0214	Ulysses	Grant	0
D0102	Cimarron-Ensign	Gray	0

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0371	Montezuma	Gray	0
D0476	Copeland	Gray	0
D0477	Ingalls	Gray	0
D0200	Greeley County Schools	Greeley	0
D0386	Madison-Virgil	Greenwood	82,000
D0389	Eureka	Greenwood	0
D0390	Hamilton	Greenwood	35,479
D0494	Syracuse	Hamilton	0
D0361	Anthony-Harper	Harper	0
D0511	Attica	Harper	0
D0369	Burrton	Harvey	89,942
D0373	Newton	Harvey	300,000
D0439	Sedgwick Public Schools	Harvey	187,000
D0440	Halstead	Harvey	227,713
D0460	Hesston	Harvey	6,000
D0374	Sublette	Haskell	0
D0507	Satanta	Haskell	0
D0227	Jetmore	Hodgeman	0
D0335	North Jackson	Jackson	0
D0336	Holton	Jackson	0
D0337	Royal Valley	Jackson	0
D0338	Valley Falls	Jefferson	0
D0339	Jefferson County North	Jefferson	0
D0340	Jefferson West	Jefferson	0
D0341	Oskaloosa Public Schools	Jefferson	0
D0342	McLouth	Jefferson	0
D0343	Perry Public Schools	Jefferson	146,000
D0107	Rock Hills	Jewell	0
D0229	Blue Valley	Johnson	0
D0230	Spring Hill	Johnson	0
D0231	Gardner Edgerton	Johnson	0
D0232	De Soto	Johnson	0
D0233	Olathe	Johnson	0
D0512	Shawnee Mission Pub Sch	Johnson	0
D0215	Lakin	Kearny	0
D0216	Deerfield	Kearny	0
D0331	Kingman - Norwich	Kingman	0
D0332	Cunningham	Kingman	87,046
D0422	Kiowa County	Kiowa	171,819
D0474	Haviland	Kiowa	0
D0503	Parsons	Labette	0
D0504	Oswego	Labette	0
D0505	Chetopa-St. Paul	Labette	197,618
D0506	Labette County	Labette	0
D0468	Healy Public Schools	Lane	42,201

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0482	Dighton	Lane	79,052
D0207	Ft Leavenworth	Leavenworth	0
D0449	Easton	Leavenworth	0
D0453	Leavenworth	Leavenworth	934,827
D0458	Basehor-Linwood	Leavenworth	62,102
D0464	Tonganoxie	Leavenworth	0
D0469	Lansing	Leavenworth	715,929
D0298	Lincoln	Lincoln	0
D0299	Sylvan Grove	Lincoln	0
D0344	Pleasanton	Linn	0
D0346	Jayhawk	Linn	0
D0362	Prairie View	Linn	0
D0274	Oakley	Logan	0
D0275	Triplains	Logan	0
D0251	North Lyon County	Lyon	0
D0252	Southern Lyon County	Lyon	0
D0253	Emporia	Lyon	24,170
D0397	Centre	Marion	0
D0398	Peabody-Burns	Marion	0
D0408	Marion-Florence	Marion	0
D0410	Durham-Hillsboro-Lehigh	Marion	0
D0411	Goessel	Marion	87,709
D0364	Marysville	Marshall	0
D0380	Vermillion	Marshall	132,285
D0498	Valley Heights	Marshall	67,000
D0400	Smoky Valley	McPherson	327,746
D0418	McPherson	McPherson	0
D0419	Canton-Galva	McPherson	3,472
D0423	Moundridge	McPherson	18,600
D0448	Inman	McPherson	0
D0225	Fowler	Meade	0
D0226	Meade	Meade	50,000
D0367	Osawatomie	Miami	0
D0368	Paola	Miami	0
D0416	Louisburg	Miami	0
D0272	Waconda	Mitchell	0
D0273	Beloit	Mitchell	0
D0436	Caney Valley	Montgomery	259,772
D0445	Coffeyville	Montgomery	0
D0446	Independence	Montgomery	0
D0447	Cherryvale	Montgomery	0
D0417	Morris County	Morris	0
D0217	Rolla	Morton	0
D0218	Elkhart	Morton	0
D0113	Prairie Hills	Nemaha	289,000

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0115	Nemaha Central	Nemaha	230,910
D0101	Erie-Galesburg	Neosho	0
D0413	Chanute Public Schools	Neosho	0
D0106	Western Plains	Ness	0
D0303	Ness City	Ness	53,402
D0211	Norton Community Schools	Norton	0
D0212	Northern Valley	Norton	0
D0420	Osage City	Osage	0
D0421	Lyndon	Osage	0
D0434	Santa Fe Trail	Osage	0
D0454	Burlingame Public School	Osage	0
D0456	Marais Des Cygnes Valley	Osage	0
D0392	Osborne County	Osborne	0
D0239	North Ottawa County	Ottawa	0
D0240	Twin Valley	Ottawa	0
D0495	Ft Larned	Pawnee	0
D0496	Pawnee Heights	Pawnee	0
D0110	Thunder Ridge Schools	Phillips	648
D0325	Phillipsburg	Phillips	130,000
D0326	Logan	Phillips	0
D0320	Wamego	Pottawatomie	5,968
D0321	Kaw Valley	Pottawatomie	0
D0322	Onaga-Havensville-Wheaton	Pottawatomie	0
D0323	Rock Creek	Pottawatomie	24,049
D0382	Pratt	Pratt	35,000
D0438	Skyline Schools	Pratt	0
D0105	Rawlins County	Rawlins	70,000
D0308	Hutchinson Public Schools	Reno	380,211
D0309	Nickerson	Reno	0
D0310	Fairfield	Reno	0
D0311	Pretty Prairie	Reno	84,478
D0312	Haven Public Schools	Reno	0
D0313	Buhler	Reno	0
D0109	Republic County	Republic	1,587
D0426	Pike Valley	Republic	0
D0376	Sterling	Rice	0
D0401	Chase-Raymond	Rice	0
D0405	Lyons	Rice	243,938
D0444	Little River	Rice	30,000
D0378	Riley County	Riley	0
D0383	Manhattan-Ogden	Riley	600,000
D0384	Blue Valley	Riley	0
D0269	Palco	Rooks	77,326
D0270	Plainville	Rooks	0
D0271	Stockton	Rooks	0

	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0395	LaCrosse	Rush	0
D0403	Otis-Bison	Rush	91,130
D0399	Paradise	Russell	0
D0407	Russell County	Russell	0
D0305	Salina	Saline	1,135,000
D0306	Southeast Of Saline	Saline	14,000
D0307	Ell-Saline	Saline	0
D0466	Scott County	Scott	122,901
D0259	Wichita	Sedgwick	4,767,944
D0260	Derby	Sedgwick	0
D0261	Haysville	Sedgwick	29,242
D0262	Valley Center Pub Sch	Sedgwick	0
D0263	Mulvane	Sedgwick	0
D0264	Clearwater	Sedgwick	82,512
D0265	Goddard	Sedgwick	0
D0266	Maize	Sedgwick	0
D0267	Renwick	Sedgwick	20,000
D0268	Cheney	Sedgwick	100,000
D0480	Liberal	Seward	0
D0483	Kismet-Plains	Seward	325,000
D0345	Seaman	Shawnee	0
D0372	Silver Lake	Shawnee	0
D0437	Auburn Washburn	Shawnee	937,338
D0450	Shawnee Heights	Shawnee	339,247
D0501	Topeka Public Schools	Shawnee	3,032,807
D0412	Hoxie Community Schools	Sheridan	0
D0352	Goodland	Sherman	0
D0237	Smith Center	Smith	125,000
D0349	Stafford	Stafford	0
D0350	St John-Hudson	Stafford	0
D0351	Macksville	Stafford	0
D0452	Stanton County	Stanton	0
D0209	Moscow Public Schools	Stevens	0
D0210	Hugoton Public Schools	Stevens	0
D0353	Wellington	Sumner	0
D0356	Conway Springs	Sumner	0
D0357	Belle Plaine	Sumner	0
D0358	Oxford	Sumner	0
D0359	Argonia Public Schools	Sumner	0
D0360	Caldwell	Sumner	0
D0509	South Haven	Sumner	0
D0314	Brewster	Thomas	49,370
D0315	Colby Public Schools	Thomas	40,901
D0316	Golden Plains	Thomas	0
D0208	Wakeeney	Trego	16,939

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	9/9/2011		2011-12
			Transfer From
			Auth. Funds to
USD#	USD Name	County Name	General Fund
D0329	Mill Creek Valley	Wabaunsee	0
D0330	Mission Valley	Wabaunsee	0
D0241	Wallace County Schools	Wallace	0
D0242	Weskan	Wallace	0
D0108	Washington Co. Schools	Washington	140,000
D0223	Barnes	Washington	0
D0224	Clifton-Clyde	Washington	0
D0467	Leoti	Wichita	169,000
D0387	Altoona-Midway	Wilson	0
D0461	Neodesha	Wilson	0
D0484	Fredonia	Wilson	0
D0366	Woodson	Woodson	0
D0202	Turner-Kansas City	Wyandotte	0
D0203	Piper-Kansas City	Wyandotte	0
D0204	Bonner Springs	Wyandotte	0
D0500	Kansas City	Wyandotte	0
TOTAL			23,386,406