



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
www.ksde.gov

FINAL AUDITED LEGAL MAX

June 18, 2026

Marc Woofter, Superintendent
USD 268 Cheney
100 W 6th Ave.
Cheney, KS 67025

Dear Mr. Woofter,

For the 2025-2026 school year, the legal General Fund is **\$7,409,010** and the legal Local Option Budget (LOB) is **\$2,481,666**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 268 Cheney**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
785.5	746.5	762.1	752.6	762.1	4.5	766.6	249.7	0.0	20.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
78.4	0.0	46.0	0.0	0.0	162.4	0.0	1,323.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,430,891	7,731,294	7,430,891	-21,881	7,409,010	7,520,199	33.00%	2,481,666	2,581,268	2,481,666

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Brian Pekarek, Superintendent
USD 269 Palco
P. O. Box 38
Damar, KS 67632

Dear Dr. Pekarek,

For the 2025-2026 school year, the legal General Fund is **\$1,131,358** and the legal Local Option Budget (LOB) is **\$424,522**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 269 Palco**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
85.0	71.5	66.0	82.0	82.0	0.5	82.5	83.7	0.0	3.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
7.3	0.0	11.0	0.0	0.0	16.5	0.0	204.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,146,022	1,373,429	1,146,022	-14,664	1,131,358	1,286,429	33.00%	424,522	493,645	424,522

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Chris Rinehart, Superintendent
USD 270 Plainville
203 S. E. Cardinal
Plainville, KS 67663

Dear Mr. Rinehart,

For the 2025-2026 school year, the legal General Fund is **\$4,389,246** and the legal Local Option Budget (LOB) is **\$1,466,052**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 270 Plainville**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
380.5	384.5	406.5	392.2	406.5	6.5	413.0	184.1	0.2	12.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
70.7	0.9	11.0	0.0	0.0	89.5	0.0	781.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,389,246	4,974,329	4,389,246	0	4,389,246	4,442,583	33.00%	1,466,052	1,661,331	1,466,052

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

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Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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FINAL AUDITED LEGAL MAX

June 18, 2026

Angela McCollum, Superintendent
USD 271 Stockton
105 North Cypress
Stockton, KS 67669-1639

Dear Dr. McCollum,

For the 2025-2026 school year, the legal General Fund is **\$3,200,550** and the legal Local Option Budget (LOB) is **\$1,068,970**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

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Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 271 Stockton**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
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249.9	266.3	254.3	233.0	254.3	6.5	260.8	153.4	0.0	5.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
57.1	10.4	14.2	0.0	0.0	68.5	0.0	570.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,200,550	3,321,273	3,200,550	0	3,200,550	3,239,303	33.00%	1,068,970	1,109,230	1,068,970

Column Notes

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Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

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FINAL AUDITED LEGAL MAX

June 18, 2026

Jesse Janssen, Superintendent
USD 272 Waconda
Box 326
Cawker City, KS 67430-0326

Dear Mr. Janssen,

For the 2025-2026 school year, the legal General Fund is **\$3,651,435** and the legal Local Option Budget (LOB) is **\$1,228,100**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 272 Waconda**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
295.7	293.7	301.7	299.3	301.7	11.5	313.2	150.2	0.0	7.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
63.9	8.4	45.3	0.0	0.0	61.1	1.0	650.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,651,435	3,892,318	3,651,435	0	3,651,435	3,721,514	33.00%	1,228,100	1,298,041	1,228,100

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jeff Travis, Superintendent
USD 273 Beloit
PO Box 547
Beloit, KS 67420-0547

Dear Mr. Travis,

For the 2025-2026 school year, the legal General Fund is **\$7,967,124** and the legal Local Option Budget (LOB) is **\$2,661,282**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 273 Beloit**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
771.9	798.7	775.1	769.9	775.1	35.5	810.6	251.9	3.5	19.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
137.9	0.0	39.3	0.0	0.0	156.6	0.0	1,418.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,967,124	8,485,388	7,967,124	0	7,967,124	8,064,490	33.00%	2,661,282	2,833,431	2,661,282

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Julie Crum, Superintendent
USD 274 Oakley
621 Center Avenue, Suite 103

Oakley, KS 67748

Dear Ms. Crum,

For the 2025-2026 school year, the legal General Fund is **\$4,785,761** and the legal Local Option Budget (LOB) is **\$1,570,786**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB

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budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal line extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal line extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 274 Oakley**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
425.9	399.3	423.1	442.7	442.7	7.5	450.2	195.0	4.4	12.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
85.2	3.5	25.4	0.0	0.0	79.1	0.0	854.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,800,264	4,952,992	4,800,264	-14,503	4,785,761	4,924,028	33.00%	1,624,929	1,570,786	1,570,786

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Lamar Bergsten, Superintendent
USD 275 Triplains
Box 97
Winona, KS 67764-0097

Dear Mr. Bergsten,

For the 2025-2026 school year, the legal General Fund is **\$1,096,610** and the legal Local Option Budget (LOB) is **\$374,771**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 275 Triplains**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
67.5	72.0	71.5	75.5	75.5	0.0	75.5	76.6	0.0	1.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
12.1	0.0	12.8	0.0	0.0	17.2	0.0	195.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,096,610	1,251,584	1,096,610	0	1,096,610	1,135,671	33.00%	374,771	418,132	374,771

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Lisa Gehring, Superintendent
USD 281 Graham County
Box 309
Hill City, KS 67642-0309

Dear Mrs. Gehring,

For the 2025-2026 school year, the legal General Fund is **\$4,140,501** and the legal Local Option Budget (LOB) is **\$1,376,399**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 281 Graham County**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
384.0	363.0	355.5	324.5	355.5	9.0	364.5	168.5	0.0	11.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
81.3	15.9	27.7	0.0	0.0	68.3	0.0	737.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,140,501	4,417,882	4,140,501	0	4,140,501	4,261,296	32.30%	1,376,399	1,444,519	1,376,399

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Martin Burke, Superintendent
USD 282 West Elk
PO Box 607
Howard, KS 67349-0607

Dear Mr. Burke,

For the 2025-2026 school year, the legal General Fund is **\$5,889,940** and the legal Local Option Budget (LOB) is **\$1,539,196**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2026

FINAL AUDITED LEGAL MAX

USD 282 West Elk

2025-2026 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
354.1	360.5	352.0	329.5	352.0	1.5	353.5	164.7	0.0	11.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
79.4	15.7	48.9	0.0	0.0	166.0	0.0	839.4	1,187,909	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,901,140	6,123,392	5,901,140	-11,200	5,889,940	4,765,313	32.30%	1,539,196	1,617,401	1,539,196

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Megan Gaston, Superintendent
USD 283 Elk Valley
PO Box 87
Longton, KS 67352

Dear Mrs. Gaston,

For the 2025-2026 school year, the legal General Fund is **\$14,471,523** and the legal Local Option Budget (LOB) is **\$710,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 283 Elk Valley**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
98.0	114.0	108.5	109.0	109.0	4.0	113.0	110.7	0.0	2.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
37.3	8.1	6.2	0.0	0.0	109.0	0.0	386.3	12,552,699	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
14,721,774	17,651,054	14,721,774	-250,251	14,471,523	2,190,317	33.00%	722,805	710,000	710,000

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Aron Dody, Superintendent
USD 284 Chase County
PO Box 569
Cottonwood Falls, KS 66845-0569

Dear Dr. Dody,

For the 2025-2026 school year, the legal General Fund is **\$4,151,134** and the legal Local Option Budget (LOB) is **\$1,367,191**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 284 Chase County**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
360.0	355.9	378.6	373.6	378.6	2.5	381.1	174.0	0.4	7.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
54.2	0.0	48.2	0.0	0.0	71.1	0.0	736.9	13,440	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,151,134	4,302,775	4,151,134	0	4,151,134	4,232,791	32.30%	1,367,191	1,379,509	1,367,191

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Lance Rhodd, Superintendent
USD 285 Cedar Vale
PO Box 458
Cedar Vale, KS 67024-0458

Dear Mr. Rhodd,

For the 2025-2026 school year, the legal General Fund is **\$1,664,848** and the legal Local Option Budget (LOB) is **\$544,491**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 285 Cedar Vale**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
134.5	123.5	119.0	109.5	119.0	3.5	122.5	116.9	0.0	0.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
20.8	2.8	7.0	0.0	0.0	26.0	0.0	296.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,664,848	1,704,714	1,664,848	0	1,664,848	1,685,730	32.30%	544,491	550,000	544,491

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jamie Wetig, Superintendent
USD 286 Chautauqua Co Community
416 E. Elm, Ste. B
Sedan, KS 67361-1499

Dear Mr. Wetig,

For the 2025-2026 school year, the legal General Fund is **\$4,294,914** and the legal Local Option Budget (LOB) is **\$1,402,805**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 286 Chautauqua Co Community**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
361.6	340.1	333.0	305.6	333.0	4.5	337.5	159.1	0.0	3.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
77.4	16.8	33.9	0.0	0.0	136.8	0.0	764.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,294,914	4,325,796	4,294,914	0	4,294,914	4,343,050	32.30%	1,402,805	1,412,892	1,402,805

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Matthew Brenzikofer, Superintendent
USD 287 West Franklin
510 E. Franklin St
Pomona, KS 66076

Dear Mr. Brenzikofer,

For the 2025-2026 school year, the legal General Fund is **\$7,082,761** and the legal Local Option Budget (LOB) is **\$2,319,394**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 287 West Franklin**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
589.5	586.5	620.0	589.5	620.0	3.5	623.5	233.4	0.0	18.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
126.3	15.6	80.8	0.0	0.0	162.9	0.0	1,261.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,082,761	7,521,293	7,082,761	0	7,082,761	7,180,786	32.30%	2,319,394	2,457,534	2,319,394

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Nathan Hinrichs, Superintendent
USD 288 Central Heights
3521 Ellis Road
Richmond, KS 66080-9801

Dear Mr. Hinrichs,

For the 2025-2026 school year, the legal General Fund is **\$5,910,878** and the legal Local Option Budget (LOB) is **\$1,970,736**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 288 Central Heights**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
515.3	540.0	519.9	502.6	519.9	7.5	527.4	214.6	0.0	20.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
109.4	14.1	65.9	0.0	0.0	98.8	0.0	1,050.5	12,320	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,910,878	6,232,613	5,910,878	0	5,910,878	5,971,928	33.00%	1,970,736	2,076,988	1,970,736

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Ryan Bradbury, Superintendent
USD 289 Wellsville
602 Walnut
Wellsville, KS 66092

Dear Mr. Bradbury,

For the 2025-2026 school year, the legal General Fund is **\$8,104,068** and the legal Local Option Budget (LOB) is **\$2,629,570**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 289 Wellsville**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
774.5	744.5	778.0	774.5	778.0	15.0	793.0	251.1	0.0	30.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
109.4	0.0	46.6	0.0	0.0	202.4	0.0	1,433.0	61,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,107,895	8,358,369	8,107,895	-3,827	8,104,068	8,141,085	32.30%	2,629,570	2,716,619	2,629,570

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Ryan Cobbs, Superintendent
USD 290 Ottawa
1404 S Ash
Ottawa, KS 66067-2223

Dear Dr. Cobbs,

For the 2025-2026 school year, the legal General Fund is **\$19,239,041** and the legal Local Option Budget (LOB) is **\$6,397,286**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 290 Ottawa**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,209.9	2,116.2	2,006.9	1,957.3	2,006.9	38.5	2,045.4	71.7	5.4	48.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
503.4	109.2	70.8	0.0	0.0	559.5	0.0	3,413.4	72,800	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
19,239,041	20,138,384	19,239,041	0	19,239,041	19,385,716	33.00%	6,397,286	6,674,552	6,397,286

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Keith Hall, Superintendent
USD 291 Grinnell Public Schools
P.O. Box 68
Grinnell, KS 67738-0068

Dear Mr. Hall,

For the 2025-2026 school year, the legal General Fund is **\$985,994** and the legal Local Option Budget (LOB) is **\$336,376**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 291 Grinnell Public Schools**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
60.0	67.0	66.6	65.1	66.6	1.5	68.1	69.1	0.2	0.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
14.0	1.8	10.3	0.0	0.0	11.5	0.0	175.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
985,994	1,066,289	985,994	0	985,994	1,019,320	33.00%	336,376	356,213	336,376

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Bryant Briggs, Superintendent
USD 292 Wheatland
P.O. Box 165
Grainfield, KS 67737-0165

Dear Mr. Briggs,

For the 2025-2026 school year, the legal General Fund is **\$1,569,954** and the legal Local Option Budget (LOB) is **\$554,101**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 292 Wheatland**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
109.5	116.5	111.5	93.5	111.5	0.0	111.5	109.7	0.0	1.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
17.4	1.0	19.0	0.0	0.0	19.3	0.0	279.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,569,954	1,650,249	1,569,954	0	1,569,954	1,679,093	33.00%	554,101	555,040	554,101

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Kurt Brown, Superintendent
USD 293 Quinter Public Schools
PO Box 540
Quinter, KS 67752

Dear Mr. Brown,

For the 2025-2026 school year, the legal General Fund is **\$3,427,958** and the legal Local Option Budget (LOB) is **\$1,144,506**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 293 Quinter Public Schools**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
306.7	289.2	275.2	284.8	284.8	4.0	288.8	148.4	0.7	12.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
48.4	1.1	24.7	0.0	0.0	86.2	0.0	610.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,427,958	3,561,595	3,427,958	0	3,427,958	3,468,200	33.00%	1,144,506	1,188,905	1,144,506

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jeremy Holloway, Superintendent
USD 294 Oberlin
131 E Commercial
Oberlin, KS 67749

Dear Mr. Holloway,

For the 2025-2026 school year, the legal General Fund is **\$4,195,528** and the legal Local Option Budget (LOB) is **\$1,371,816**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 294 Oberlin**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
371.8	367.5	345.6	338.4	345.6	6.5	352.1	164.2	5.0	12.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
87.1	18.9	28.8	0.0	0.0	78.3	0.0	747.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,195,528	4,540,289	4,195,528	0	4,195,528	4,247,107	32.30%	1,371,816	1,480,560	1,371,816

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Mark Penka, Superintendent
USD 297 St Francis Comm Sch
PO Box 1110
St Francis, KS 67756-1110

Dear Mr. Penka,

For the 2025-2026 school year, the legal General Fund is **\$3,205,604** and the legal Local Option Budget (LOB) is **\$1,048,197**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 297 St Francis Comm Sch**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
299.0	298.5	291.0	273.3	291.0	0.0	291.0	147.8	1.7	8.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
42.6	0.5	25.1	0.0	0.0	53.8	0.0	570.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,205,604	3,633,467	3,205,604	0	3,205,604	3,245,191	32.30%	1,048,197	1,188,445	1,048,197

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Nikki Flinn, Superintendent
USD 298 Lincoln
PO Box 289
Lincoln, KS 67455-0289

Dear Mrs. Flinn,

For the 2025-2026 school year, the legal General Fund is **\$3,625,606** and the legal Local Option Budget (LOB) is **\$1,188,538**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 298 Lincoln**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
307.5	311.1	308.1	282.0	308.1	9.5	317.6	151.9	0.6	12.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
62.4	6.7	28.5	0.0	0.0	65.2	0.0	645.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,625,606	3,978,228	3,625,606	0	3,625,606	3,679,683	32.30%	1,188,538	1,300,685	1,188,538

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jeff Starkey, Superintendent
USD 299 Sylvan Grove
PO Box 303
Sylvan Grove, KS 67481

Dear Mr. Starkey,

For the 2025-2026 school year, the legal General Fund is **\$3,469,509** and the legal Local Option Budget (LOB) is **\$990,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 299 Sylvan Grove**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
234.4	266.4	244.6	273.3	273.3	5.0	278.3	183.7	0.0	6.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
52.8	2.6	44.6	0.0	0.0	49.9	0.0	617.9	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,469,509	3,469,509	3,469,509	0	3,469,509	3,513,001	32.30%	1,134,699	990,000	990,000

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Michael Baldwin, Superintendent
USD 300 Comanche County
PO Box 721
Coldwater, KS 67029-0721

Dear Mr. Baldwin,

For the 2025-2026 school year, the legal General Fund is **\$3,676,141** and the legal Local Option Budget (LOB) is **\$1,201,943**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 300 Comanche County**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
297.5	303.0	297.5	277.8	297.5	3.0	300.5	145.4	0.0	5.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
66.8	12.8	52.3	0.0	0.0	71.7	0.0	654.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,676,141	3,894,564	3,676,141	0	3,676,141	3,721,187	32.30%	1,201,943	1,272,637	1,201,943

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Doug Chaney, Superintendent
USD 303 Ness City
414 E Chestnut
Ness City, KS 67560

Dear Mr. Chaney,

For the 2025-2026 school year, the legal General Fund is **\$2,836,137** and the legal Local Option Budget (LOB) is **\$936,103**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 303 Ness City**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
261.6	250.5	247.7	255.0	255.0	8.0	263.0	153.1	3.9	4.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
37.3	0.0	7.2	0.0	0.0	36.3	0.0	505.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,836,137	3,007,394	2,836,137	0	2,836,137	2,898,151	32.30%	936,103	983,516	936,103

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

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Col 23 - Higher of USD level or School level high density at-risk.

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Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Heath Hogan, Superintendent
USD 305 Salina
Box 797
Salina, KS 67402-0797

Dear Mr. Hogan,

For the 2025-2026 school year, the legal General Fund is **\$60,305,628** and the legal Local Option Budget (LOB) is **\$20,041,914**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 305 Salina**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
6,517.4	6,444.9	6,348.4	6,302.0	6,348.4	103.5	6,451.9	226.1	143.6	130.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,643.7	356.6	188.0	0.0	0.0	1,550.6	1.0	10,691.9	276,563	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
60,311,582	61,050,975	60,311,582	-5,954	60,305,628	60,733,074	33.00%	20,041,914	20,287,681	20,041,914

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Roger Stumpf, Superintendent
USD 306 Southeast Of Saline
5056 E. K-4 Highway
Gypsum, KS 67448-9762

Dear Mr. Stumpf,

For the 2025-2026 school year, the legal General Fund is **\$7,081,638** and the legal Local Option Budget (LOB) is **\$2,315,272**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 306 Southeast Of Saline**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
678.5	667.5	683.5	695.8	695.8	0.0	695.8	243.3	0.0	16.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
76.5	0.0	91.1	0.0	0.0	137.7	0.0	1,261.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,081,638	7,210,222	7,081,638	0	7,081,638	7,168,026	32.30%	2,315,272	2,335,176	2,315,272

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Brian Rowley, Superintendent
USD 307 Ell-Saline
P.O. Box 157
Brookville, KS 67425-0157

Dear Mr. Rowley,

For the 2025-2026 school year, the legal General Fund is **\$4,677,857** and the legal Local Option Budget (LOB) is **\$1,562,762**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 307 EII-Saline**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
410.5	408.5	422.5	417.5	422.5	3.0	425.5	187.9	1.1	9.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
77.9	3.5	42.9	0.0	0.0	84.4	0.0	833.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,677,857	5,196,683	4,677,857	0	4,677,857	4,735,641	33.00%	1,562,762	1,735,935	1,562,762

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Dawn Johnson, Superintendent
USD 308 Hutchinson Public Schools
1520 North Plum
Hutchinson, KS 67501

Dear Dr. Johnson,

For the 2025-2026 school year, the legal General Fund is **\$38,818,533** and the legal Local Option Budget (LOB) is **\$12,160,132**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 308 Hutchinson Public Schools**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,821.4	3,734.2	3,642.0	3,570.6	3,642.0	81.0	3,723.0	130.5	31.1	86.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
1,148.0	249.1	18.0	0.0	0.0	1,244.6	0.0	6,630.9	1,613,746	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
38,846,250	39,973,356	38,846,250	-27,717	38,818,533	37,647,468	32.30%	12,160,132	12,439,435	12,160,132

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Curtis Nightingale, Superintendent
USD 309 Nickerson
4501 West Fourth
Hutchinson, KS 67501-9131

Dear Mr. Nightingale,

For the 2025-2026 school year, the legal General Fund is **\$9,697,713** and the legal Local Option Budget (LOB) is **\$3,008,308**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 309 Nickerson**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
927.0	891.8	850.5	803.0	850.5	20.5	871.0	252.8	5.4	12.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
196.5	36.4	52.4	0.0	0.0	212.3	0.0	1,639.1	502,320	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
9,705,867	9,934,063	9,705,867	-8,154	9,697,713	9,313,647	32.30%	3,008,308	3,041,379	3,008,308

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Richard Spencer, Superintendent
USD 310 Fairfield
16115 South Langdon Road

Langdon, KS 67583-9052

Dear Mr. Spencer,

For the 2025-2026 school year, the legal General Fund is **\$3,310,105** and the legal Local Option Budget (LOB) is **\$1,096,015**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB

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budget to the district's special education fund which is proportional to the amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal line extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal line extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 310 Fairfield**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
256.5	242.5	238.2	224.6	238.2	10.0	248.2	154.3	0.9	4.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
54.2	8.1	58.8	0.0	0.0	62.7	0.0	591.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,319,588	3,450,418	3,319,588	-9,483	3,310,105	3,393,234	32.30%	1,096,015	1,140,691	1,096,015

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Ashley Anderson, Superintendent
USD 311 Pretty Prairie
PO Box 218
Pretty Prairie, KS 67570-0218

Dear Mrs. Anderson,

For the 2025-2026 school year, the legal General Fund is **\$2,923,551** and the legal Local Option Budget (LOB) is **\$984,764**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 311 Pretty Prairie**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
284.9	269.9	254.4	251.5	254.4	5.5	259.9	153.5	0.0	3.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
38.7	0.6	28.3	0.0	0.0	52.3	0.0	536.3	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,016,925	3,295,444	3,016,925	-93,374	2,923,551	3,048,804	32.30%	984,764	1,077,520	984,764

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Craig Idacavage, Superintendent
USD 312 Haven Public Schools
P.O. Box 130
Haven, KS 67543-0130

Dear Mr. Idacavage,

For the 2025-2026 school year, the legal General Fund is **\$7,816,007** and the legal Local Option Budget (LOB) is **\$2,369,304**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 312 Haven Public Schools**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
724.7	724.5	694.7	673.5	694.7	27.5	722.2	246.1	1.9	27.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
140.4	14.2	78.0	0.0	0.0	156.7	0.0	1,387.1	27,440	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,816,007	7,816,007	7,816,007	0	7,816,007	7,987,728	32.30%	2,580,036	2,369,304	2,369,304

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Cindy Couchman, Superintendent
USD 313 Buhler
406 W 7th
Buhler, KS 67522

Dear Mrs. Couchman,

For the 2025-2026 school year, the legal General Fund is **\$19,137,773** and the legal Local Option Budget (LOB) is **\$6,167,855**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 313 Buhler**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
2,226.5	2,198.1	2,142.0	2,131.0	2,142.0	34.5	2,176.5	76.3	2.8	47.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
339.8	9.1	160.4	0.0	0.0	477.9	1.0	3,291.1	666,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
19,145,927	19,743,024	19,145,927	-8,154	19,137,773	18,690,470	33.00%	6,167,855	6,263,409	6,167,855

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jessica McCoy, Superintendent
USD 314 Brewster
PO Box 220
Brewster, KS 67732-0220

Dear Mrs. McCoy,

For the 2025-2026 school year, the legal General Fund is **\$1,408,729** and the legal Local Option Budget (LOB) is **\$475,184**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 314 Brewster**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
114.5	96.9	105.0	94.5	105.0	0.5	105.5	105.5	0.0	0.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
10.6	0.0	10.8	0.0	0.0	13.5	0.0	245.9	28,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,408,729	1,588,955	1,408,729	0	1,408,729	1,439,950	33.00%	475,184	519,548	475,184

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Katina Brenn, Superintendent
USD 315 Colby Public Schools
600 W Third St
Colby, KS 67701-2000

Dear Ms. Brenn,

For the 2025-2026 school year, the legal General Fund is **\$8,538,169** and the legal Local Option Budget (LOB) is **\$2,985,301**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 315 Colby Public Schools**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
926.5	908.1	921.1	886.9	921.1	9.5	930.6	251.2	13.0	16.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
146.2	2.9	45.6	0.0	0.0	115.1	0.0	1,520.6	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,538,169	8,538,169	8,538,169	0	8,538,169	9,046,368	33.00%	2,985,301	2,989,434	2,985,301

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Ashley Arnberger, Superintendent
USD 316 Golden Plains
335 School Street
Rexford, KS 67753

Dear Mrs. Arnberger,

For the 2025-2026 school year, the legal General Fund is **\$2,203,326** and the legal Local Option Budget (LOB) is **\$758,314**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 316 Golden Plains**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
150.5	143.5	145.5	148.0	148.0	2.5	150.5	132.5	4.8	5.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
38.7	8.4	16.2	0.0	0.0	35.4	0.0	392.4	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,203,326	2,275,198	2,203,326	0	2,203,326	2,373,905	32.30%	766,771	758,314	758,314

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Josh Meyer, Superintendent
USD 320 Wamego
1008 8th Street
Wamego, KS 66547-9520

Dear Mr. Meyer,

For the 2025-2026 school year, the legal General Fund is **\$12,585,546** and the legal Local Option Budget (LOB) is **\$4,178,500**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 320 Wamego**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,582.0	1,589.5	1,560.8	1,492.8	1,560.8	5.0	1,565.8	84.8	1.5	25.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
168.9	0.0	86.1	0.0	0.0	296.5	0.0	2,228.6	75,857	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
12,589,446	13,199,572	12,589,446	-3,900	12,585,546	12,662,121	33.00%	4,178,500	4,357,925	4,178,500

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Kerry Lacock, Superintendent
USD 321 Kaw Valley
411 West Lasley
St. Marys, KS 66536-1715

Dear Mr. Lacock,

For the 2025-2026 school year, the legal General Fund is **\$10,344,515** and the legal Local Option Budget (LOB) is **\$3,451,866**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 321 Kaw Valley**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,014.5	1,028.0	1,003.4	961.1	1,003.4	14.5	1,017.9	244.6	0.0	23.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
136.0	1.4	81.9	0.0	0.0	336.9	0.0	1,842.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
10,344,515	11,172,166	10,344,515	0	10,344,515	10,460,199	33.00%	3,451,866	3,703,208	3,451,866

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Cathi Wilson, Superintendent
USD 322 Onaga-Havensville-Wheaton
PO Box 60
Onaga, KS 66521

Dear Dr. Wilson,

For the 2025-2026 school year, the legal General Fund is **\$3,326,888** and the legal Local Option Budget (LOB) is **\$1,135,536**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 322 Onaga-Havensville-Wheaton**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
299.3	311.0	295.0	286.5	295.0	8.0	303.0	146.4	0.0	10.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
51.3	3.8	40.8	0.0	0.0	36.9	0.0	592.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,326,888	3,461,648	3,326,888	0	3,326,888	3,441,019	33.00%	1,135,536	1,167,093	1,135,536

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Steve Splichal, Superintendent
USD 323 Rock Creek
9353 Flush Road
St. George, KS 66535

Dear Mr. Splichal,

For the 2025-2026 school year, the legal General Fund is **\$11,209,042** and the legal Local Option Budget (LOB) is **\$3,725,116**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 323 Rock Creek**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,296.5	1,283.0	1,290.0	1,295.0	1,295.0	4.5	1,299.5	187.9	1.7	27.1
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
120.0	0.0	166.0	0.0	0.0	227.0	0.0	2,029.2	38,640	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
11,432,598	11,788,543	11,432,598	-223,556	11,209,042	11,532,867	32.30%	3,725,116	3,834,981	3,725,116

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Michael Gower, Superintendent
USD 325 Phillipsburg
240 S 7th
Phillipsburg, KS 67661-2798

Dear Mr. Gower,

For the 2025-2026 school year, the legal General Fund is **\$5,859,253** and the legal Local Option Budget (LOB) is **\$1,933,201**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 325 Phillipsburg**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
564.0	551.5	533.8	509.1	533.8	10.0	543.8	218.3	0.0	18.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
102.6	7.1	27.9	0.0	0.0	122.0	3.0	1,043.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,859,253	6,069,815	5,859,253	0	5,859,253	5,985,141	32.30%	1,933,201	1,978,193	1,933,201

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Michael Gower, Superintendent
USD 326 Logan
Box 98
Logan, KS 67646-0098

Dear Mr. Gower,

For the 2025-2026 school year, the legal General Fund is **\$1,694,046** and the legal Local Option Budget (LOB) is **\$551,077**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 326 Logan**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
115.6	109.7	112.0	117.8	117.8	2.0	119.8	115.2	0.0	5.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
22.3	1.5	13.5	0.0	0.0	24.1	0.0	301.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
1,694,046	1,729,282	1,694,046	0	1,694,046	1,796,624	32.30%	580,310	551,077	551,077

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Deena Hilbig, Superintendent
USD 327 Ellsworth
P.O. Box 306
Ellsworth, KS 67439-0306

Dear Mrs. Hilbig,

For the 2025-2026 school year, the legal General Fund is **\$6,520,700** and the legal Local Option Budget (LOB) is **\$2,176,248**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 327 Ellsworth**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
643.1	641.8	625.2	623.0	625.2	0.0	625.2	233.6	0.6	18.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
87.1	0.0	69.5	0.0	0.0	126.0	1.0	1,161.3	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
6,520,700	6,689,150	6,520,700	0	6,520,700	6,594,690	33.00%	2,176,248	2,234,237	2,176,248

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Troy Pitsch, Superintendent
USD 329 Wabaunsee
PO Box 157
Alma, KS 66401-0157

Dear Dr. Pitsch,

For the 2025-2026 school year, the legal General Fund is **\$4,062,423** and the legal Local Option Budget (LOB) is **\$1,400,573**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 329 Wabaunsee**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
383.0	378.7	364.6	351.4	364.6	5.0	369.6	170.2	0.0	9.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
46.9	0.0	55.0	0.0	0.0	70.2	0.0	721.5	11,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,062,423	4,380,247	4,062,423	0	4,062,423	4,244,162	33.00%	1,400,573	1,488,293	1,400,573

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

William Clark, Superintendent
USD 330 Mission Valley
PO Box 158
Eskridge, KS 66423-0158

Dear Mr. Clark,

For the 2025-2026 school year, the legal General Fund is **\$5,016,545** and the legal Local Option Budget (LOB) is **\$1,673,948**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 330 Mission Valley**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
439.3	426.8	427.5	429.5	429.5	8.5	438.0	191.5	0.0	23.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
64.9	0.0	77.2	0.0	0.0	114.1	0.0	908.7	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,107,951	5,517,254	5,107,951	-91,406	5,016,545	5,182,502	32.30%	1,673,948	1,797,065	1,673,948

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3), Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Kip Wilson, Superintendent
USD 331 Kingman - Norwich
625 North Spruce Street
Kingman, KS 67068

Dear Mr. Wilson,

For the 2025-2026 school year, the legal General Fund is **\$8,690,080** and the legal Local Option Budget (LOB) is **\$2,929,526**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 331 Kingman - Norwich**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
839.1	808.7	790.8	787.4	790.8	18.5	809.3	251.8	1.9	19.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
180.0	25.3	61.9	0.0	0.0	190.8	0.0	1,540.9	39,981	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,692,135	8,964,441	8,692,135	-2,055	8,690,080	8,877,351	33.00%	2,929,526	2,959,049	2,929,526

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Kelly Arnberger, Superintendent
USD 332 Cunningham
PO Box 67
Cunningham, KS 67035-0067

Dear Dr. Arnberger,

For the 2025-2026 school year, the legal General Fund is **\$2,731,698** and the legal Local Option Budget (LOB) is **\$850,000**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2026

FINAL AUDITED LEGAL MAX

USD 332 Cunningham

2025-2026 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
199.0	206.1	211.0	204.0	211.0	3.0	214.0	152.4	0.0	4.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
34.4	0.2	30.6	0.0	0.0	50.3	0.0	486.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,731,698	2,810,869	2,731,698	0	2,731,698	2,765,313	32.30%	893,196	850,000	850,000

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Thomas DeBauche, Superintendent
USD 333 Concordia
217 W 7th
Concordia, KS 66901-2803

Dear Mr. DeBauche,

For the 2025-2026 school year, the legal General Fund is **\$10,638,711** and the legal Local Option Budget (LOB) is **\$3,577,136**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 333 Concordia**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,076.6	1,072.2	1,085.0	1,087.1	1,087.1	12.0	1,099.1	233.8	1.9	23.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
248.8	41.0	49.8	0.0	0.0	194.7	0.0	1,892.7	11,200	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
10,638,711	11,014,412	10,638,711	0	10,638,711	10,839,806	33.00%	3,577,136	3,663,300	3,577,136

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Larry Lysell, Superintendent
USD 334 Southern Cloud
P.O. Box 158
Glasco, KS 67445

Dear Mr. Lysell,

For the 2025-2026 school year, the legal General Fund is **\$869,202** and the legal Local Option Budget (LOB) is **\$340,215**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 334 Southern Cloud**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
154.5	120.0	57.5	39.5	57.5	0.0	57.5	58.3	0.0	0.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
14.0	3.1	6.4	0.0	0.0	24.4	0.0	164.5	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
923,668	869,202	869,202	0	869,202	1,119,750	33.00%	369,518	340,215	340,215

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jim Howard, Superintendent
USD 335 North Jackson
12692 266th Road
Holton, KS 66436-1794

Dear Mr. Howard,

For the 2025-2026 school year, the legal General Fund is **\$5,406,122** and the legal Local Option Budget (LOB) is **\$1,766,629**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2026

FINAL AUDITED LEGAL MAX

USD 335 North Jackson

2025-2026 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
362.9	455.7	452.5	472.5	472.5	14.0	486.5	225.6	0.0	10.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
93.4	4.6	72.1	0.0	0.0	69.1	1.0	962.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,406,122	5,533,021	5,406,122	0	5,406,122	5,469,441	32.30%	1,766,629	1,809,624	1,766,629

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Trevor Ashcraft, Superintendent
USD 336 Holton
P.O. Box 352
Holton, KS 66436-1947

Dear Mr. Ashcraft,

For the 2025-2026 school year, the legal General Fund is **\$9,402,100** and the legal Local Option Budget (LOB) is **\$3,225,968**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 336 Holton**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,004.6	1,007.6	987.7	917.4	987.7	19.5	1,007.2	245.7	12.3	14.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
184.9	16.7	61.6	0.0	0.0	125.6	0.0	1,668.9	59,232	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
9,430,106	10,019,435	9,430,106	-28,006	9,402,100	9,775,662	33.00%	3,225,968	3,335,101	3,225,968

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Aaric Davis, Superintendent
USD 337 Royal Valley
PO Box 219
Mayetta, KS 66509-0219

Dear Mr. Davis,

For the 2025-2026 school year, the legal General Fund is **\$8,684,721** and the legal Local Option Budget (LOB) is **\$2,889,829**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 337 Royal Valley**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
821.5	823.1	831.0	791.0	831.0	12.0	843.0	252.6	0.4	12.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
170.4	19.8	107.8	0.0	0.0	140.7	0.0	1,546.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,684,721	9,082,779	8,684,721	0	8,684,721	8,946,839	32.30%	2,889,829	2,963,941	2,889,829

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

John Hamon, Superintendent
USD 338 Valley Falls
700 Oak Street
Valley Falls, KS 66088-1263

Dear Mr. Hamon,

For the 2025-2026 school year, the legal General Fund is **\$4,015,287** and the legal Local Option Budget (LOB) is **\$1,340,805**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 338 Valley Falls**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
374.5	366.0	358.5	353.0	358.5	7.0	365.5	168.8	0.0	7.4
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
54.2	0.0	26.0	0.0	0.0	93.2	0.0	715.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,015,287	4,137,694	4,015,287	0	4,015,287	4,063,046	33.00%	1,340,805	1,376,652	1,340,805

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Brad Kempf, Superintendent
USD 339 Jefferson County North
310 5th Street
Winchester, KS 66097-4902

Dear Dr. Kempf,

For the 2025-2026 school year, the legal General Fund is **\$4,858,083** and the legal Local Option Budget (LOB) is **\$1,620,079**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 339 Jefferson County North**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
418.5	436.5	431.8	423.1	431.8	3.5	435.3	190.8	0.0	8.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
60.0	0.0	40.6	0.0	0.0	129.5	0.0	864.2	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,858,083	5,218,566	4,858,083	0	4,858,083	4,909,329	33.00%	1,620,079	1,740,053	1,620,079

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Brad Neuenswander, Superintendent
USD 340 Jefferson West
PO Box 267
Meriden, KS 66512-0267

Dear Dr. Neuenswander,

For the 2025-2026 school year, the legal General Fund is **\$8,439,140** and the legal Local Option Budget (LOB) is **\$2,792,173**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 340 Jefferson West**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
817.5	835.4	826.9	840.0	840.0	3.5	843.5	252.7	0.6	13.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
106.0	0.0	62.6	0.0	0.0	210.7	0.0	1,489.3	76,720	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,439,140	8,815,031	8,439,140	0	8,439,140	8,461,131	33.00%	2,792,173	2,929,686	2,792,173

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Dan Wessel, Superintendent
USD 341 Oskaloosa Public Schools
404 Park Street
Oskaloosa, KS 66066-5022

Dear Mr. Wessel,

For the 2025-2026 school year, the legal General Fund is **\$5,742,461** and the legal Local Option Budget (LOB) is **\$1,916,834**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 341 Oskaloosa Public Schools**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
522.9	508.5	474.5	461.5	502.0	5.5	507.5	209.9	0.0	4.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
90.5	9.4	39.9	0.0	0.0	161.2	0.0	1,022.7	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,742,461	5,924,357	5,742,461	0	5,742,461	5,808,587	33.00%	1,916,834	1,973,740	1,916,834

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jerome Johnson, Superintendent
USD 342 McLouth
PO Box 40
McLouth, KS 66054-0040

Dear Mr. Johnson,

For the 2025-2026 school year, the legal General Fund is **\$4,823,285** and the legal Local Option Budget (LOB) is **\$1,560,367**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 342 McLouth**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
420.0	409.5	407.1	400.0	407.1	12.5	419.6	186.1	0.0	12.8
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
77.9	4.3	37.0	0.0	0.0	121.3	0.0	859.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,823,285	5,138,848	4,823,285	0	4,823,285	4,879,899	32.30%	1,576,207	1,560,367	1,560,367

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

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Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Josh Woodward, Superintendent
USD 343 Perry Public Schools
PO Box 729
Perry, KS 66073-0729

Dear Dr. Woodward,

For the 2025-2026 school year, the legal General Fund is **\$7,727,138** and the legal Local Option Budget (LOB) is **\$2,550,406**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 343 Perry Public Schools**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
729.3	751.1	737.6	699.6	737.6	7.5	745.1	248.1	0.0	8.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
107.0	1.8	74.3	0.0	0.0	175.3	1.0	1,361.2	84,000	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
7,727,138	7,954,591	7,727,138	0	7,727,138	7,728,504	33.00%	2,550,406	2,631,718	2,550,406

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Don Epps, Superintendent
USD 344 Pleasanton
Box 480
Pleasanton, KS 66075

Dear Mr. Epps,

For the 2025-2026 school year, the legal General Fund is **\$4,260,975** and the legal Local Option Budget (LOB) is **\$1,321,808**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 344 Pleasanton**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
328.5	321.2	329.7	306.2	329.7	8.0	337.7	159.2	0.0	5.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
79.4	17.2	12.3	0.0	0.0	93.7	0.0	705.0	302,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,260,975	4,319,506	4,260,975	0	4,260,975	4,005,478	33.00%	1,321,808	1,358,163	1,321,808

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Brad Willson, Superintendent
USD 345 Seaman
901 NW Lyman Rd
Topeka, KS 66608-1900

Dear Mr. Willson,

For the 2025-2026 school year, the legal General Fund is **\$31,711,464** and the legal Local Option Budget (LOB) is **\$10,534,537**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 345 Seaman**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
3,665.3	3,569.2	3,484.7	3,408.2	3,484.7	63.5	3,548.2	124.3	3.9	72.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
615.6	46.4	209.5	0.0	0.0	1,001.5	1.0	5,622.9	138,880	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
31,711,464	33,579,496	31,711,464	0	31,711,464	31,922,838	33.00%	10,534,537	11,148,297	10,534,537

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Shawn Thomas, Superintendent
USD 346 Jayhawk
PO Box 278
Mound City, KS 66056-0278

Dear Mr. Thomas,

For the 2025-2026 school year, the legal General Fund is **\$6,547,075** and the legal Local Option Budget (LOB) is **\$2,138,275**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 346 Jayhawk**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
539.8	555.8	543.0	545.4	545.4	5.5	550.9	219.8	0.4	13.2
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
138.4	30.0	66.1	0.0	0.0	146.2	0.0	1,165.0	5,600	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
6,547,075	7,001,284	6,547,075	0	6,547,075	6,620,045	32.30%	2,138,275	2,200,000	2,138,275

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Lori Amaro, Superintendent
USD 347 Kinsley-Offerle
120 W 8th St
Kinsley, KS 67547-1168

Dear Dr. Amaro,

For the 2025-2026 school year, the legal General Fund is **\$3,120,817** and the legal Local Option Budget (LOB) is **\$1,074,051**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 347 Kinsley-Offerle**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
272.5	273.0	236.0	249.0	249.0	1.5	250.5	154.2	5.2	9.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
50.8	4.9	28.9	0.0	0.0	52.3	0.0	555.8	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,120,817	3,301,620	3,120,817	0	3,120,817	3,254,701	33.00%	1,074,051	1,102,746	1,074,051

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Mark Dodge, Superintendent
USD 348 Baldwin City
715 Chapel Street
Baldwin City, KS 66006-0067

Dear Mr. Dodge,

For the 2025-2026 school year, the legal General Fund is **\$11,865,530** and the legal Local Option Budget (LOB) is **\$3,559,301**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 348 Baldwin City**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,261.7	1,306.3	1,288.4	1,256.4	1,288.4	12.5	1,300.9	196.8	0.0	24.7
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
147.1	0.0	92.7	0.0	0.0	327.2	1.0	2,090.4	176,960	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
11,914,556	12,212,205	11,914,556	-49,026	11,865,530	11,867,676	33.00%	3,916,333	3,559,301	3,559,301

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Corey Reese, Superintendent
USD 349 Stafford
P O Box 400
Stafford, KS 67578-0400

Dear Mr. Reese,

For the 2025-2026 school year, the legal General Fund is **\$3,127,555** and the legal Local Option Budget (LOB) is **\$1,022,362**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

June 18, 2026

FINAL AUDITED LEGAL MAX

USD 349 Stafford

2025-2026 Legal Maximum General Fund and LOB Budget

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
248.3	235.2	244.2	234.9	244.2	9.0	253.2	154.0	2.6	4.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
54.7	8.4	9.1	0.0	0.0	70.4	0.0	557.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,127,555	3,330,257	3,127,555	0	3,127,555	3,165,206	32.30%	1,022,362	1,088,466	1,022,362

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Jana Hare, Superintendent
USD 350 St John-Hudson
505 N. Broadway
St. John, KS 67576-1836

Dear Dr. Hare,

For the 2025-2026 school year, the legal General Fund is **\$3,605,392** and the legal Local Option Budget (LOB) is **\$1,204,046**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 350 St John-Hudson**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
304.0	308.6	321.4	311.1	321.4	3.0	324.4	154.4	5.2	7.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
49.9	0.1	20.1	0.0	0.0	80.4	0.0	642.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
3,605,392	3,883,896	3,605,392	0	3,605,392	3,648,625	33.00%	1,204,046	1,296,739	1,204,046

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Mike Sanders, Superintendent
USD 351 Macksville
PO Box 487
Macksville, KS 67557-0487

Dear Mr. Sanders,

For the 2025-2026 school year, the legal General Fund is **\$2,392,552** and the legal Local Option Budget (LOB) is **\$826,234**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 351 Macksville**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
184.0	164.5	171.5	149.0	171.5	6.0	177.5	143.6	1.9	0.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
37.8	7.2	17.1	0.0	0.0	40.4	0.0	426.1	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
2,392,552	2,768,195	2,392,552	0	2,392,552	2,503,739	33.00%	826,234	924,459	826,234

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Bill Biermann, Superintendent
USD 352 Goodland
PO Box 509
Goodland, KS 67735-0509

Dear Mr. Biermann,

For the 2025-2026 school year, the legal General Fund is **\$8,453,756** and the legal Local Option Budget (LOB) is **\$2,768,588**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 352 Goodland**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
879.0	838.7	848.5	825.1	848.5	17.0	865.5	252.8	6.7	16.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
169.4	12.8	34.5	0.0	0.0	148.6	0.0	1,506.8	2,127	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
8,462,809	9,152,450	8,462,809	-9,053	8,453,756	8,571,480	32.30%	2,768,588	2,991,814	2,768,588

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Adam Hatfield, Superintendent
USD 353 Wellington
Box 648
Wellington, KS 67152-0648

Dear Mr. Hatfield,

For the 2025-2026 school year, the legal General Fund is **\$13,790,440** and the legal Local Option Budget (LOB) is **\$4,505,867**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 353 Wellington**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
1,452.0	1,435.6	1,386.0	1,353.4	1,386.0	8.5	1,394.5	156.6	3.3	37.6
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
354.8	77.0	48.0	0.0	0.0	384.2	0.0	2,456.0	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
13,790,440	14,586,041	13,790,440	0	13,790,440	13,950,053	32.30%	4,505,867	4,759,558	4,505,867

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

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Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

Ben Jacobs, Superintendent
USD 355 Ellinwood Public Schools
300 N. Schiller
Ellinwood, KS 67526

Dear Mr. Jacobs,

For the 2025-2026 school year, the legal General Fund is **\$4,526,813** and the legal Local Option Budget (LOB) is **\$1,511,656**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 355 Ellinwood Public Schools**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
428.1	431.7	422.2	400.5	422.2	0.0	422.2	188.2	0.4	15.0
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
63.4	0.0	11.1	0.0	0.0	105.9	0.0	806.2	0	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,526,813	4,983,313	4,526,813	0	4,526,813	4,580,776	33.00%	1,511,656	1,663,883	1,511,656

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

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Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

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Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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FINAL AUDITED LEGAL MAX

June 18, 2026

David Grover, Superintendent
USD 356 Conway Springs
110 N. Monnet
Conway Springs, KS 67031

Dear Mr. Grover,

For the 2025-2026 school year, the legal General Fund is **\$4,003,770** and the legal Local Option Budget (LOB) is **\$1,336,095**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Harwood', with a long horizontal flourish extending to the right.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to read 'Dale Brungardt', with a long horizontal flourish extending to the right.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 356 Conway Springs**2025-2026 Legal Maximum General Fund and LOB Budget**

(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
388.5	362.1	359.4	370.9	370.9	6.5	377.4	172.8	0.4	5.3
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
48.4	0.0	32.6	0.0	0.0	80.3	0.0	717.2	22,400	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,049,478	4,473,411	4,049,478	-45,708	4,003,770	4,136,517	32.30%	1,336,095	1,454,637	1,336,095

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



900 S.W. Jackson Street, Suite 102
Topeka, Kansas 66612-1212
(785) 296-3201
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FINAL AUDITED LEGAL MAX

June 18, 2026

Pete Bastian, Superintendent
USD 357 Belle Plaine
Box 760
Belle Plaine, KS 67013-0760

Dear Mr. Bastian,

For the 2025-2026 school year, the legal General Fund is **\$5,886,691** and the legal Local Option Budget (LOB) is **\$2,001,650**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

KSA 72-5151(d) requires school districts to transfer from the General Fund to K-12 At-Risk Fund the portion of state foundation aid that is directly attributable to the district's at-risk student weighting and high-density at-risk student weighting. KSA 72-5143(i)(2) requires school districts to transfer from the Supplemental General Fund (LOB) to At-Risk Fund and Bilingual Education Fund the amount that is proportional to the amount of the district's total foundation aid attributable to the at-risk and bilingual weighting. KSA 72-5143(i)(2) also requires school districts to transfer a portion of their LOB budget to the district's special education fund which is proportional to the

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amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

To view your district's General Fund and LOB required transfer amounts, download the FY2026 Legal Max (FINAL) spreadsheet from the School Finance website referenced on the first page. Next, click on the bottom tab "Required Transfers" to view.

If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 357 Belle Plaine**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/22 & 2/20/23	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/23 & 2/20/24	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/24 & 2/20/25	FTE Enroll (excl PK-Aged At-Risk & Virtual) 9/20/25 & 2/20/26	Adjusted Enrollment	Preschool- Aged At-Risk (3yr & 4yr Old) (9/20 + 2/20)	Total Adj. Enrollment (incl Preschool- Aged At-Risk)	Low & High Enrollment WTD FTE	Bilingual (max Hrs or Hdct) WTD FTE	Career/ Tech Ed WTD FTE
537.7	529.7	530.3	518.7	530.3	6.5	536.8	216.7	0.2	10.5
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
96.8	7.2	31.3	0.0	0.0	145.2	0.0	1,044.7	22,118	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
5,888,109	6,434,813	5,888,109	-1,418	5,886,691	6,065,607	33.00%	2,001,650	2,128,190	2,001,650

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

Col 7 - Higher of the current year (Col 6) or the 1st preceding year (Col 3). Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

Col 9 - Adjusted Enrollment (Col 7) plus current Preschool-Aged At Risk (3yr & 4yr old) (Col 8).

Col 15 - Higher of Bilingual Contact Hours weighting or Bilingual Headcount weighting.

Col 17 - Career/Tech Ed contact hours divided by 6 then multiplied times factor (0.5).

Col 20 - Free Meals Headcount times Free Lunch Factor (0.484).

Col 23 - Higher of USD level or School level high density at-risk.

Col 38 - Virtual Full-Time = \$5,600; Virtual Part-Time = \$5,600; Virtual Credits (20 & Over) (Max 6 credits) = \$709; Virtual Credits (Dropouts 19 & Under) (Max 6 credits) = \$709

Col 42 - Legal General Fund: Lesser of Column 40 or Column 41.

Col 46 - Reductions may include the following: Prior year budget violation, prior year virtual credits or transportation adjustments.

Col 47 - Adjusted Legal General Fund: Column 42 less Column 46

Col 52 - Legal LOB: Lesser of Column 50 or Column 51.



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Topeka, Kansas 66612-1212
(785) 296-3201
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FINAL AUDITED LEGAL MAX

June 18, 2026

Dale Adams, Superintendent
USD 358 Oxford
Box 937
Oxford, KS 67119-0937

Dear Mr. Adams,

For the 2025-2026 school year, the legal General Fund is **\$4,398,514** and the legal Local Option Budget (LOB) is **\$1,328,957**.

KSA 72-5132(l)(1) defines enrollment as the greater of the current year or prior year enrollment, for purposes of determining state aid. Only districts receiving Impact Aid may use the arithmetic average of the three preceding year's enrollments if higher.

The Final Legal Maximum General Fund is based on actual Special Education state aid, Virtual Credits (20 and over) and Virtual Credits (Dropout 19 & Under) reported on the local effort. Enclosed is a printout showing data used to compute the General Fund and Local Option Budget. This information is based upon audited enrollment. To view the complete data used to calculate the individual weightings, download the "FY2026 Legal Max (FINAL)" from the school finance website: <https://www.ksde.gov/policy-and-funding/funding/school-finance/legal-max-general-fund>

Under KSA 72-5148 (b) (3), the portion of the school district's State Foundation aid attributable to the transportation weighting shall not be more than 110% of the school district's total expenditures for regular route transportation from all funds for the immediately preceding school year. The current year general fund budget will be reduced by any amount more than 110% cap. These expenditures are reflected on the "Overall Audit Summary" for the 2024-2025 school year audit completed by KSDE.

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Kansas leads the world in the success of each student.

amount of the district's total foundation aid that is attributable to the special education weighting beginning with the 2025-2026 school year and after.

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If there are any discrepancies or questions regarding this letter, please contact School Finance at 785-296-3872 as soon as possible.

Sincerely,

A handwritten signature in black ink, appearing to be 'Frank Harwood', with a stylized, flowing script.

Frank Harwood, Deputy Commissioner
Division of Fiscal & Administrative Services

A handwritten signature in black ink, appearing to be 'Dale Brungardt', with a stylized, flowing script.

Dale Brungardt, Director
School Finance

cc: District Clerk
President of Board

Enclosure

USD 358 Oxford**2025-2026 Legal Maximum General Fund and LOB Budget***(Computed using BASE: \$5,615 General Fund and \$5,692 LOB)*

<u>Col 1</u>	<u>Col 2</u>	<u>Col 3</u>	<u>Col 6</u>	<u>Col 7</u>	<u>Col 8</u>	<u>Col 9</u>	<u>Col 10</u>	<u>Col 15</u>	<u>Col 17</u>
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381.7	374.7	353.3	338.8	353.3	7.5	360.8	167.2	0.6	6.9
<u>Col 20</u>	<u>Col 23</u>	<u>Col 26</u>	<u>Col 27</u>	<u>Col 28</u>	<u>Col 30</u>	<u>Col 31</u>	<u>Col 38</u>		
At-Risk (Free Lunch) WTD FTE	High Density At-Risk WTD FTE	Transportation WTD FTE	Ancillary WTD FTE	Cost of Living WTD FTE	Special Education WTD FTE	KAMS FTE	Total WTD FTE (incl SPED)	Virtual State Aid	
65.8	5.1	19.3	0.0	0.0	98.5	0.0	724.2	336,031	
<u>Col 40</u>	<u>Col 41</u>	<u>Col 42</u>	<u>Col 46</u>	<u>Col 47</u>	<u>Col 48</u>	<u>Col 49</u>	<u>Col 50</u>	<u>Col 51</u>	<u>Col 52</u>
Computed General Fund	Adopted General Fund	Legal Max General Fund (before reductions)	Budget Reductions	2025-2026 Adj. Legal General Fund Budget	2025-2026 LOB Base General Fund	2025-2026 LOB Authorized Percent	2025-2026 Computed Local Option Budget	2025-2026 Adopted Local Option Budget	2025-2026 Legal Max LOB Budget
4,402,414	4,718,192	4,402,414	-3,900	4,398,514	4,114,419	32.30%	1,328,957	1,435,931	1,328,957

Column Notes

Col 1 - KSA 72-5132 required FTE to exclude students participating in the tax credit for low-income students scholarship program pursuant to KSA 72-4351.

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