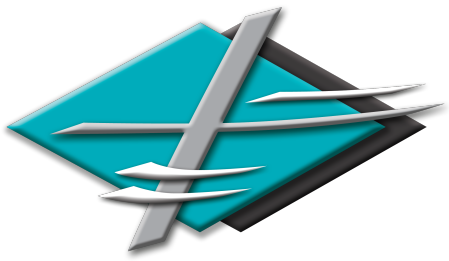
UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2026



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2026

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Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2026

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Triplains Unified School District 275
PO Box 97
Winona, Kansas 67764

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 275, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2026 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2026, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the District as of June 30, 2026, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts, expenditures and unencumbered cash—district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 275, Kansas as of and for the year ended June 30, 2025 (not presented herein), and have issued their report thereon dated July 31, 2025, which contained an unmodified opinion on the basic financial statement. The 2025 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2025 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2026 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2025 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2025 basic financial statement. The 2025 comparative information was subjected to the auditing procedures applied in the audit of the 2025 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 basic financial statement or to the 2025 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2025 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2025, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
August 7, 2026

Unified School District Number 275
Winona, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 1,136,119	$ 1,136,119	$ -	$ -	$ -
Supplemental General Fund	38,516	-	389,851	374,771	53,596	-	53,596
SPECIAL PURPOSE FUNDS:							
At Risk (K-12) Fund	30,624	-	91,178	101,178	20,624	-	20,624
Capital Outlay Fund	190,105	6,248	196,027	278,699	113,681	19,162	132,843
Driver Training Fund	5,883	-	-	-	5,883	-	5,883
Food Service Fund	24,180	-	73,281	82,184	15,277	-	15,277
Professional Development Fund	4,666	-	-	1,594	3,072	-	3,072
Special Education Fund	104,836	-	150,722	193,120	62,438	-	62,438
KPERS Special Retirement Contribution Fund	-	-	115,780	115,780	-	-	-
Recreation Commission Fund	3,914	-	1,958	3,568	2,304	-	2,304
Federal Funds	-	-	11,062	11,062	-	-	-
Title I Fund	-	-	21,592	21,592	-	-	-
Title II-A Teacher Quality Fund	-	-	2,152	3,413	(1,261)	-	(1,261)
Title IV Fund	-	-	15,519	16,203	(684)	-	(684)
Contingency Reserve Fund	161,856	-	-	-	161,856	-	161,856
Textbook/Student Material Revolving Fund	16,985	-	7,148	13,285	10,848	-	10,848
Gifts and Grants Fund	33,956	-	5,197	9,987	29,166	-	29,166
Gate Receipts	3,944	-	16,352	17,351	2,945	-	2,945
Total Reporting Entity (Excluding Agency Funds)	$ 619,465	$ 6,248	$ 2,233,938	$ 2,379,906	$ 479,745	$ 19,162	$ 498,907

COMPOSITION OF CASH:	
Board General Account, The Bank, Winona, KS	$ 294,462
Board CD, The Bank, Winona, KS	200,000
Board Petty Cash	1,500
High School Activity Fund - Checking, The Bank, Winona, KS	66,116
Total Cash	562,078
Agency Funds per Schedule 3	(63,171)
Total Reporting Entity (Excluding Agency Funds)	$ 498,907

The notes to the financial statement are an integral part of this statement.

Unified School District Number 275
Winona, Kansas

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 275 (the District), a municipality.

(b) Regulatory Basis Fund Types

General Fund—the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds—used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory based expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities, or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the District to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of budget for the succeeding calendar year on or before August 1st.
2) Publication in local newspaper on or before September 11th of the proposed budget and notice of public hearing on the budget.
3) Public hearing on or before September 21st, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before October 1st.
5) Adopted budget filed with the county clerk by 5:00 PM on October 1st.

If the municipality is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, and the following Special Purpose Funds: Federal Funds, Title I, Title II-A Teacher Quality, Title IV, Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, and Gate Receipts.

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities area subject to the cash-basis law as stated in Kansas Statue 10-1113. The Title II-A and Title IV Funds have a negative unencumbered cash balance at June 30, 2026. This is allowable under Kansas Statute 12-1663. This fund will be reimbursed in the following fiscal year from federal grant programs.

There was a budget violation in the KPERS Special Retirement Contribution Fund contrary to Kansas Statute 79-2935.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substiture 2152). The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment in idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk—deposits. Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2026.

At June 30, 2026, the District's carrying amount of deposits was $562,078 and the bank balance was $794,973. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance, $544,973 was secured by the Kansas Collateral Pool.

Custodial credit risk—investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 67,942
General Fund	Special Education Fund	K.S.A. 72-5167	96,564
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	23,236
Supplemental General Fund	Food Service Fund	K.S.A. 72-5167	10,000
Supplemental General Fund	Textbook/Student Material Revolving Fund	K.S.A. 72-5167	3,722
Supplemental General Fund	Special Education Fund	K.S.A. 72-5167	33,017
			$ 234,481

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

5. DEFINED BENEFIT PENSION PLAN (CONT.)

Contributions. K.S.A. 74-4919 and K.S.A 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 11.60% and 11.54%, respectively, for the fiscal year ended June 30, 2025. The actuarially determined employer contribution rate and the statutory contribution rate was 11.78% and 11.68%, respectively, for the fiscal year ended June 30, 2026.

The 2015 Legislature passed and the Governor approved Senate Bill 228 authorizing the issuance of $1.0 billion in pension obligation bonds to fund a portion of the School -Group's unfunded actuarial liability. The bonds were successfully issued in August 2015 and the proceeds transferred to the System.

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, net proceeds of $500 million to fund a portion of the School- Group's unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first $253.9 million paid off outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

In addition, Senate Bill 421 authorizes two additional transfers in Fiscal Year 2023 which totaled $271.1 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share, except for retired District employees. The District is responsible for the employer's portion of the cost of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $115,780 for the year ended June 30, 2026.

Net Pension Liability: At June 30, 2026, the District's proportionate share of the collective net pension liability reported by KPERS was $892,372. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2025. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kspers.gov or can be obtained as described above.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, two personal days and two professional days. Part-time certified employees are allowed five days sick leave cumulative to 40 days, one personal day and one professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and two personal days. Employees are allowed to give up to three sick days to an employee that has exhausted all of their own sick leave during the school year.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

(c) Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2026.

7. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operations the District is a party to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that these matters are not anticipated to have a material financial impact on the District.

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2025 to 2026, and there were no settlements that exceeded insurance coverage in the past three years.

8. RECREATION FUND

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

9. RISK MANAGEMENT

The school district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The school district has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the school district joined together with other school districts in the State to participate in Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards), a public entity risk pool currently operating as a common risk management and insurance program for 116 participating members. The school district pays an annual premium to Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) for its workers compensation insurance coverage. The agreement to participate provides that the Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $600,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Workers Compensation Fund, Inc. (a subsidiary of the Kansas Association of School Boards) management. The school district continues to carry commercial insurance for all other risks of loss, including property/casualty, health, and vehicle insurances. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

10. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2026

Unified School District Number 275
Unified School District Number 275
Winona, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2026

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 1,251,584	$ (154,974)	$ 39,509	$ 1,136,119	$ 1,136,119	$ -
Supplemental General Fund	418,132	(43,361)	-	374,771	374,771	-
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	182,318	-	-	182,318	101,178	(81,140)
Capital Outlay Fund	384,975	-	-	384,975	278,699	(106,276)
Driver Training Fund	6,828	-	-	6,828	-	(6,828)
Food Service Fund	101,891	-	-	101,891	82,184	(19,707)
Professional Development Fund	4,666	-	-	4,666	1,594	(3,072)
Special Education Fund	293,273	-	-	293,273	193,120	(100,153)
KPERS Special Retirement Contribution Fund	114,226	-	-	114,226	115,780	1,554
Recreation Commission Fund	5,390	-	-	5,390	3,568	(1,822)
Total	$ 2,763,283	$ (198,335)	$ 39,509	$ 2,604,457	$ 2,287,013	$ (317,444)

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 1,037,619	$ 1,092,432	$ 1,236,584	$ (144,152)
Ad valorem tax	6,790	4,178	-	4,178
Mineral production tax	-	-	15,000	(15,000)
Miscellaneous reimbursements	33,727	39,509	-	39,509
Total Receipts	1,078,136	1,136,119	$ 1,251,584	$ (115,465)
Expenditures:				
Instruction -				
Certified salaries	334,712	403,124	$ 310,000	$ 93,124
Non-certified salaries	23,112	36,892	95,000	(58,108)
Insurance	52,556	22,380	65,000	(42,620)
Social Security	42,929	49,235	46,000	3,235
Other benefits	529	606	702	(96)
Purchased professional services	-	-	5,000	(5,000)
Other purchased services	4,808	5,017	-	5,017
Teaching supplies	24,431	17,126	26,000	(8,874)
Miscellaneous supplies	10,628	235	30,000	(29,765)
Property and equipment	-	79	-	79
Other	778	400	900	(500)
Instruction Support Staff -				
Other purchased services	35	-	50	(50)
Books and periodicals	393	-	400	(400)
General Administration -				
Certified salaries	44,500	47,000	49,000	(2,000)
Non-certified salaries	20,527	22,258	22,000	258
Insurance	86,963	114,548	95,000	19,548
Social Security	3,986	4,191	4,500	(309)
Other employee benefits	48	51	60	(9)
Purchased professional services	971	1,023	1,200	(177)
Communications	3,604	4,565	3,800	765

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration (cont.) -				
Other purchased services	$ -	$ 6,960	$ -	$ 6,960
Supplies	2,641	975	2,800	(1,825)
Other	14,821	22,600	17,000	5,600
School Administration -				
Certified salaries	44,500	47,000	49,000	(2,000)
Non-certified salaries	29,906	31,851	32,000	(149)
Social Security	4,688	4,909	5,000	(91)
Other employee benefits	57	59	70	(11)
Communications	3,460	3,998	3,600	398
Other purchased services	9,539	1,078	-	1,078
Supplies	550	69	600	(531)
Other	1,422	4,077	10,000	(5,923)
Operations and Maintenance -				
Insurance	150	-	-	-
Purchased professional services	2,043	3,009	2,300	709
Water/sewer	4,343	3,769	4,500	(731)
Insurance	19	153	-	153
Heating	16,006	16,924	20,000	(3,076)
Electricity	17,455	18,871	19,000	(129)
Vehicle Operating Services -				
Non-certified salaries	48,749	50,263	50,000	263
Social Security	3,596	3,723	3,800	(77)
Other employee benefits	45	47	60	(13)
Motor fuel	13,297	20,701	19,000	1,701
Other	894	1,847	2,000	(153)

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 108,098	$ 67,942	$ 119,038	$ (51,096)
Special Education Fund	96,347	96,564	137,204	(40,640)
Adjustment to comply with legal max	-	-	(154,974)	154,974
Legal General Fund Budget	1,078,136	1,136,119	1,096,610	39,509
Adjustment for qualifying budget credits	-	-	39,509	(39,509)
Total Expenditures	1,078,136	1,136,119	$ 1,136,119	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 349,750	$ 375,760	$ 398,679	$ (22,919)
Delinquent tax	273	475	3,652	(3,177)
Motor vehicle tax	12,286	13,613	14,036	(423)
Recreational vehicle tax	-	-	895	(895)
Mineral production tax	-	3	-	3
Total Receipts	362,309	389,851	$ 417,262	$ (27,411)
Expenditures:				
Instruction -				
Certified salaries	115,026	178,507	$ 195,691	$ (17,184)
Other purchased services	6,653	788	10,000	(9,212)
	744	2,133	1,500	633
Student Support Services -				
Supplies	5,073	871	5,000	(4,129)
Instructional Support -				
Supplies	5,309	371	5,000	(4,629)
General Administration -				
Other	22,066	26,209	15,000	11,209
Property and equipment	4,750	-	5,000	(5,000)
Operations and Maintenance -				
Purchased property services	681	3,491	2,000	1,491
Other purchased services	77,628	80,010	82,000	(1,990)
Supplies	15,504	12,416	15,000	(2,584)
Other	3,060	-	3,500	(3,500)

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

SUPPLEMENTAL GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 31,096	$ 23,236	$ 32,656	$ (9,420)
Food Service Fund	16,000	10,000	-	10,000
Special Education Fund	47,955	33,017	45,785	(12,768)
Textbook/Student Materials Revolving Fund	5,883	3,722	-	3,722
Adjustment to comply with legal max	-	-	(43,361)	43,361
Total Expenditures	357,428	374,771	$ 374,771	$ -
Receipts Over (Under) Expenditures	4,881	15,080		
Unencumbered Cash, Beginning	33,635	38,516		
Unencumbered Cash, Ending	$ 38,516	$ 53,596		

Unified School Disitrict Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 108,098	$ 67,942	$ 119,038	$ (51,096)
Transfer from Supplemental General Fund	31,096	23,236	32,656	(9,420)
Total Receipts	139,194	91,178	$ 151,694	$ (60,516)
Expenditures:				
Instruction -				
Certified salaries	137,194	101,178	$ 151,763	$ (50,585)
Non-certified salaries	-	-	9,980	(9,980)
Teaching supplies	-	-	11,234	(11,234)
Purchased professional services	-	-	5,467	(5,467)
Other	-	-	3,874	(3,874)
Total Expenditures	137,194	101,178	$ 182,318	$ (81,140)
Receipts Over (Under) Expenditures	2,000	(10,000)		
Unencumbered Cash, Beginning	28,624	30,624		
Unencumbered Cash, Ending	$ 30,624	$ 20,624		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

CAPITAL OUTLAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 187,965	$ 181,501	$ 177,737	$ 3,764
Delinquent tax	188	289	1,956	(1,667)
Motor vehicle tax	6,671	8,296	8,364	(68)
Recreational vehicle tax	1,618	-	155	(155)
Commercial vehicle tax	-	-	379	(379)
Mineral production tax	-	2	-	2
Miscellaneous reimbursements	11,432	5,939	-	5,939
Other revenue from local source	(565)	-	-	-
Total Receipts	207,309	196,027	$ 188,591	$ 7,436
Expenditures:				
Instruction -				
Supplies	35,459	50,744	$ 44,115	$ 6,629
Property and equipment	48,998	70,833	48,000	22,833
General Administration -				
Property and equipment	-	(1,696)	-	(1,696)
Operations and Maintenance -				
Non-certified salaries	69,011	57,539	70,000	(12,461)
Social Security	4,687	4,384	4,800	(416)
Other employee benefits	58	55	60	(5)
Property and equipment	85,550	45,906	80,000	(34,094)
Transportation -				
Purchased professional services	14,882	17,659	15,000	2,659
Supplies	-	1,459	-	1,459
Property and equipment	893	28,073	120,000	(91,927)
Repair and Remodel Building -				
Repairs and remodeling	-	2,258	3,000	(742)
Facility Acquisition and Construction Services -				
Other	1,874	1,485	-	1,485
Total Expenditures	261,412	278,699	$ 384,975	$ (106,276)
Receipts Over (Under) Expenditures	(54,103)	(82,672)		
Unencumbered Cash, Beginning	244,208	190,105		
Prior Year Cancelled Encumbrances	-	6,248		
Unencumbered Cash, Ending	$ 190,105	$ 113,681		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

DRIVER TRAINING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 580	$ -	$ 945	$ (945)
Expenditures:				
Instruction -				
Certified salaries	2,515	-	$ 3,245	$ (3,245)
Social security	192	-	256	(256)
Other employee benefits	3	-	5	(5)
Other	-	-	3,322	(3,322)
Total Expenditures	2,710	-	$ 6,828	$ (6,828)
Receipts Over (Under) Expenditures	(2,130)	-		
Unencumbered Cash, Beginning	8,013	5,883		
Unencumbered Cash, Ending	$ 5,883	$ 5,883		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

FOOD SERVICE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Interest	$ -	$ 863	$ -	$ 863
Student sales - lunch	14,960	16,770	15,699	1,071
Student sales - breakfast	1,641	2,408	3,086	(678)
Adult sales	6,594	5,610	11,076	(5,466)
State aid	446	501	496	5
Federal aid	29,962	36,633	47,355	(10,722)
Miscellaneous reimbursements	95	496	-	496
Transfer from Supplemental General Fund	16,000	10,000	-	10,000
Total Receipts	69,698	73,281	$ 77,712	$ (4,431)
Expenditures:				
Food Service Operation -				
Non-certified salaries	35,077	35,728	$ 40,156	$ (4,428)
Insurance	-	-	3,000	(3,000)
Social Security	2,574	2,726	50	2,676
Other employee benefits	32	34	-	34
Other purchased services	-	21	-	21
Food and milk	30,185	43,255	50,000	(6,745)
Supplies	-	-	6,500	(6,500)
Property and equipment	79	-	85	(85)
Other	1,980	420	2,100	(1,680)
Total Expenditures	69,927	82,184	$ 101,891	$ (19,707)
Receipts Over (Under) Expenditures	(229)	(8,903)		
Unencumbered Cash, Beginning	24,409	24,180		
Unencumbered Cash, Ending	$ 24,180	$ 15,277		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

PROFESSIONAL DEVELOPMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 178	$ -	$ -	$ -
Expenditures:				
Instructional Support Staff -				
Professional services	44	-	$ -	$ -
Staff travels and registration	-	1,002	-	1,002
Books and periodicals	-	451	-	451
Supplies	505	-	-	-
Other	823	141	4,666	(4,525)
Total Expenditures	1,372	1,594	$ 4,666	$ (3,072)
	(1,194)	(1,594)		
Unencumbered Cash, Beginning	5,860	4,666		
Unencumbered Cash, Ending	$ 4,666	$ 3,072		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

SPECIAL EDUCATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 96,347	$ 96,564	$ 137,204	$ (40,640)
Transfer from Supplemental General Fund	47,955	33,017	45,785	(12,768)
Miscellaneous reimbursements	3,119	-	-	-
Interest	25,147	21,141	5,450	15,691
Total Receipts	172,568	150,722	$ 188,439	$ (37,717)
Expenditures:				
Instruction -				
Non-certified salaries	38,892	38,070	$ 52,574	$ (14,504)
Certified salaries	(1,306)	-	-	-
Social Security	2,771	2,518	70	2,448
Other employee benefits	34	31	5,000	(4,969)
Payments to Special Education Coop	127,020	152,501	196,629	(44,128)
Instructional equipment	-	-	12,000	(12,000)
Other purchased services	-	-	15,000	(15,000)
Instructional Support -				
Purchased professional services	-	-	12,000	(12,000)
Total Expenditures	167,411	193,120	$ 293,273	$ (100,153)
Receipts Over (Under) Expenditures	5,157	(42,398)		
Unencumbered Cash, Beginning	99,679	104,836		
Unencumbered Cash, Ending	$ 104,836	$ 62,438		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Sources - KPERS	$ 101,309	$ 115,780	$ 114,226	$ 1,554
Expenditures:				
Employee Benefits -				
Instruction	70,632	86,628	$ 79,196	$ 7,432
Instructional Staff	-	-	8,900	(8,900)
General Administration	7,183	7,771	15,197	(7,426)
School Administration	8,631	9,289	-	9,289
Operations and Maintenance	7,167	3,484	7,426	(3,942)
Transporation Services	3,581	5,453	-	5,453
Food Service Operation	4,115	3,155	3,507	(352)
Total Expenditures	101,309	115,780	$ 114,226	$ 1,554
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

RECREATION COMMISSION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

		2026		
	2025 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue:				
Ad valorem property	$ 1,457	$ 1,429	$ 1,396	$ 33
Delinquent tax	1	2	15	(13)
Motor vehicle tax	59	61	62	(1)
Recreational vehicle tax	-	-	1	(1)
Commercial Vehicle Tax	-	-	3	(3)
Miscellaneous Income	-	466	-	466
Total Receipts	1,517	1,958	$ 1,477	$ 481
Expenditures:				
Summer program expenses	2,585	3,568	$ 5,390	$ (1,822)
	(1,068)	(1,610)		
Unencumbered Cash, Beginning	4,982	3,914		
Unencumbered Cash, Ending	$ 3,914	$ 2,304		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Receipts:		
Coronavirus Relief Federal aid	$ 29,934	$ -
State aid	10,292	11,062
Total Receipts	40,226	11,062
Expenditures:		
Instruction -		
Certified salaries	19,597	-
Social Security	1,522	-
Other	16,770	4,614
Reep Grant	1,508	-
Other	-	6,448
Total Expenditures	39,397	11,062
Receipts Over (Under) Expenditures	829	-
Unencumbered Cash, Beginning	(829)	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE I FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Receipts:		
Federal aid	$ 28,070	$ 21,592
Expenditures:		
Teacher salary	23,153	18,428
Social security	1,283	3,034
Unemployment	16	37
Instructional supplies	-	93
Other benefits	3,618	-
Total Expenditures	28,070	21,592
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Receipts:		
Federal aid	$ -	$ 2,152
Expenditures:		
Instruction -		
Title II-teacher quality	-	3,413
Receipts Over (Under) Expenditures	-	(1,261)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (1,261)

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE IV FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Receipts:		
Federal Aid	$ 12,119	$ 15,519
Expenditures:		
Instruction -		
Reap salary	12,119	15,894
Teaching supplies	-	309
Total Expenditures	12,119	16,203
Receipts Over (Under) Expenditures	-	(684)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (684)

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Receipts:		
Transfer from General Fund	$ -	$ -
Transfer from Supplemental General Fund	3,000	-
Total Receipts	3,000	-
Expenditures:		
General Administration -		
Non-certified salaries	23,850	-
Receipts Over (Under) Expenditures	(20,850)	-
Unencumbered Cash, Beginning	182,706	161,856
Unencumbered Cash, Ending	$ 161,856	$ 161,856

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Receipts:		
Student fees	$ 3,110	$ 3,426
Transfer from Supplemental General Fund	5,883	3,722
Total Receipts	8,993	7,148
Expenditures:		
Purchase of textbooks	4,586	13,275
Miscellaneous supplies	-	10
Total Expenditures	4,586	13,285
Receipts Over (Under) Expenditures	4,407	(6,137)
Unencumbered Cash, Beginning	12,578	16,985
Unencumbered Cash, Ending	$ 16,985	$ 10,848

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026
(With Comparative Actual Totals for the Prior Year Ended June 30, 2025)

	2025 Actual	2026 Actual
Receipts:		
Grants	$ 17,000	$ -
Miscellaneous revenue	4,909	5,197
Total Receipts	21,909	5,197
Expenditures:		
Instruction -		
Purchased professional services	550	400
Supplies	2,279	1,925
Property and equipment	8,457	3,084
Other	7,854	4,578
Total Expenditures	19,140	9,987
Receipts Over (Under) Expenditures	2,769	(4,790)
Unencumbered Cash, Beginning	31,187	33,956
Unencumbered Cash, Ending	$ 33,956	$ 29,166

Unified School District Number 275
Winona, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Class of 2024	$ 592	$ -	$ 592	$ -
Class of 2025	4	-	4	-
Class of 2026	18,071	6,210	21,394	2,887
Class of 2027	1,357	16,821	8,552	9,626
Class of 2028	4,629	5,332	559	9,402
Class of 2029	232	5,237	2,903	2,566
Kayettes	1,333	3,074	2,444	1,963
Student Council	1,849	974	510	2,313
Music	2,074	1,459	1,592	1,941
FCCLA	2,539	15,448	13,987	4,000
T-Club	2,724	215	18	2,921
Yearbook	16,797	1,170	3,623	14,344
Cheerleaders	1,047	182	251	978
Greenhouse	2,206	1,487	428	3,265
Jr High Cheerleaders	314	-	248	66
FFA	4,719	3,132	1,256	6,595
AfterProm	304	-	-	304
Total Student Organization Funds	$ 60,791	$ 60,741	$ 58,361	$ 63,171

Unified School District Number 275
Winona, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2026

	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics	$ 3,944	$ 16,352	$ 17,351	$ 2,945	$ -	$ 2,945
Total District Activity Funds	$ 3,944	$ 16,352	$ 17,351	$ 2,945	$ -	$ 2,945