UNIFIED SCHOOL DISTRICT NO. 366
Yates Center, Kansas

Independent Auditors' Report and
Regulatory Basis Financial Statement
With Supplementary Information

For the Year Ended June 30, 2025

Unified School District No. 366
Yates Center, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2025

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Unified School District No. 366
Yates Center, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 366
Yates Center, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 366, Yates Center, Kansas, as of and for the year ended June 30, 2025, 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, 2025, 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, 2025, 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 opinion. 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.

Other Matters

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 and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, and summary schedule 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 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 No. 366, Yates Center, Kansas, as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated March 17, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our 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 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year June 30, 2025 (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 2024 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 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 2024 basic financial statement or to the 2024 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 2024 comparative information is fairly stated in all material respects in relation to the 2024 basic financial statement as a whole, on the basis of accounting described in Note 1.

Rodney M. Burns, CPA, LLC
Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
April 16, 2026

Unified School District No. 366
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	$	1,231	4,599,580	4,599,594	1,217	368,924	370,141
Supplemental General	(2)	87,358	240	1,503,164	1,501,665	89,097	30,138	119,235
Special Purpose:								
Pre-School Aged At-Risk				70,500	67,410	3,090		3,090
At Risk K-12	(2)	110,478	868	719,529	788,993	41,882	38,557	80,439
Virtual Education		25		9,787	9,812			
Capital Outlay	(2)	874,371	2,960	513,293	563,793	826,831	268,288	1,095,119
Driver Training		6,536		4,400	2,326	8,610	1,284	9,894
Food Service	(2)	63,517	3,982	509,803	544,417	32,885	51,210	84,095
Professional Development				13,332	13,332			
Parent Education Program				11,000	11,000			
Special Education	(2)	96,803	141	885,405	891,358	90,991		90,991
Career and Postsecondary Education	(2)		3,778	299,728	279,481	24,025	13,361	37,386
Gifts and Grants		23,606		68,285	63,531	28,360		28,360
KPERS Special Retirement Contribution				406,184	406,184			
Contingency Reserve		636,635				636,635		636,635
Elementary/Secondary School Emergency Relief		(66,275)		91,074	24,799			
Title I	(2)		2,556	125,055	122,116	5,495	27,252	32,747
KDHE COVID Testing Grant		(26,967)		51,889	24,922		398	398
Title II				16,837	16,837			
Educational Foundation		2,995		2,255	500	4,750		4,750
Gate Receipts		1,558		43,131	41,082	3,607		3,607
Special Projects		40,084		21,077	21,261	39,900		39,900
Trusts:								
Patterson Foundation		148,281			15,366	132,915		132,915
Dillon Fullerton Scholarship		310		2,009	2,000	319		319
Glades Memorial		5,781		149	1,000	4,930		4,930
Gene Johnston Scholarship		12,524		253	1,000	11,777		11,777
Steele Memorial		4,008		96	300	3,804		3,804
Trendel Scholarship		3,245		89	500	2,834		2,834
Total Primary Government	(1)	2,024,873	15,756	9,967,904	10,014,579	1,993,954	799,412	2,793,366

Composition of Cash:	
Demand Deposits	2,859,866
Petty Cash Advance	800
Less: Agency Funds	(67,298)
Adjustment for Rounding	(2)
Total Primary Government (1)	2,793,366

(1) Excluding Agency Funds
(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

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

Note 1 Summary of Significant Accounting Policies

The financial statement and schedules of Unified School District No. 366, Yates Center, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 366, and includes the primary government only, with no related municipal entities.

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 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 revenues and regulatory basis 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 Kansas Municipal Audit and Accounting Guide 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.

Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following Regulatory Basis Fund Types comprise the financial activities of the District for the year ending June 30, 2025:

General Fund -- the chief operating fund. Used to account for all unrestricted 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.

Trust Funds-- 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 Funds -- funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as revenues. In the financial statements and budget comparison schedules presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. Under Kansas State Law, the State of Kansas will fund all employer pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the year ending June 30, 2025.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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. During the year ended June 30, 2025, the District had no such amendments. Subsequent to the adoption of the budget, the State of Kansas cut the budget of the General Fund to the legal maximum amount of $4,583,576 and cut the budget of the Supplemental General Fund to the legal maximum amount of $1,480,745. This legal maximum budget amount is computed based on audited full-time equivalent enrollment.

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 revenues are recognized when cash is received. Expenditures include disbursements, 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. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds of the District:

Gifts and Grants Fund
Contingency Reserve Fund
Elementary/Secondary School Emergency Relief Fund
Title I Fund
KDHE COVID Testing Grant Fund
Title II Fund
Educational Foundation Fund
Gate Receipts Fund
Special Projects Fund

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

Note 2 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 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. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of 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. The District had no investments at June 30, 2025 and held no investments throughout the year.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a 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, except during designated "peak periods" when required coverage is 50%. The District has not designated any peak periods.

At June 30, 2025, the carrying amount of the District's deposits was $2,859,866 and the bank balance was $2,878,916. Of the bank balance, $2,628,328 was covered by federal depository insurance and the remaining $250,588 was collateralized with securities held by the pledging financial institutions' agents in the School's name.

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.

Note 3 Long-term Debt

Changes in Long-Term Debt

Changes in long-term debt for the year ending June 30, 2025 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Lease Obligations									
Energy Retro-Fit	2.49%	5/11/2020	$ 1,322,215	7/05/2032	997,524	-	105,876	891,648	22,944

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Lease Purchase Agreements	
Fiscal Year	Principal	Interest
2025-26	$ 108,312	20,509
2026-27	110,803	18,018
2027-28	113,351	15,469
2028-29	115,958	12,862
2029-30	118,625	10,195
2030-31/2032-33	324,599	14,021
Total	891,648	91,074

Note 4 Risk Management

Insurance Coverage

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 5 Interfund Transfers

From	To	Regulatory Authority	Amount
General Fund	Pre-School Aged At-Risk Fund	K.S.A. 72-5167	$ 70,500
General Fund	At Risk K-12 Fund	K.S.A. 72-5167	559,312
General Fund	Virtual Education Fund	K.S.A. 72-5167	9,787
General Fund	Professional Development Fund	K.S.A. 72-5167	704
General Fund	Parent Education Fund	K.S.A. 72-5167	11,000
General Fund	Special Education Fund	K.S.A. 72-5167	597,106
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	124,845
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	160,217
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	13,455
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	10,900
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	288,299
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	155,636

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's policies regarding sick leave allow teachers to accumulate 12 days sick leave per year, to a maximum accumulation of 50 days. If a teacher is a member of the sick leave pool (see below), an additional 10 days may be earned. Upon resignation, retirement, or death, the employee is paid $35 per day for up to 50 days of accumulated, but unused, sick leave.

Employees are granted a maximum of four weeks vacation per year after ten years service. Policies prohibit payment for vacation time in lieu of time off.

In addition to the above policy, the School District has formed a sick leave pool. Under this pool, employees may voluntarily contribute up to three days sick pay to this pool. This contribution is reduced from the employee's maximum sick leave accumulation. A maximum of 100 days may be available in the pool at any time. Only employees who contribute to the pool are eligible to use the sick days available in the pool and then only after their own sick leave accumulation has been depleted. Employees eligible to draw from the pool can draw a maximum of 50 days during one contract year.

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 Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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 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 for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $406,184 from the State of Kansas for the year ended June 30, 2025.

Net Pension Liability. At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $3,371,398 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 these financial statements.

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.kpers.org or can be obtained as described above.

Note 7 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Subsequent Events

The District has evaluated subsequent events through April 16, 2026, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 366
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Type Funds:						
General	$ 4,667,988	(84,412)	16,018	4,599,594	4,599,594	
Supplemental General	1,508,204	(27,459)	20,920	1,501,665	1,501,665	
Special Purpose:						
Pre-School Aged At-Risk	70,500			70,500	67,410	(3,090)
At Risk K-12	802,300			802,300	788,993	(13,307)
Virtual Education	12,000			12,000	9,812	(2,188)
Capital Outlay	1,319,641			1,319,641	563,793	(755,848)
Driver Training	5,650			5,650	2,326	(3,324)
Food Service	545,400		69,541	614,941	544,417	(70,524)
Professional Development	19,000			19,000	13,332	(5,668)
Parent Education Program	12,100			12,100	11,000	(1,100)
Special Education	928,889			928,889	891,358	(37,531)
Career and Postsecondary Education	305,756			305,756	279,481	(26,275)
KPERS Special Retirement Contribution	473,806			473,806	406,184	(67,622)
Totals	10,671,234	(111,871)	106,479	10,665,842	9,679,365	(986,477)

Unified School District No. 366
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Reimbursements	$ 63,812	16,018		16,018
Revenue from State Sources				
General State Aid	3,700,565	4,009,974	3,977,429	32,545
Mineral Production Tax		1,457		1,457
Special Education Aid	488,001	572,131	606,147	(34,016)
Total Revenue from State Sources	4,188,566	4,583,562	4,583,576	(14)
Total Cash Receipts	4,252,378	4,599,580	4,583,576	16,004
Expenditures and Transfers				
Instruction				
Salaries - Licensed	904,095	1,158,041	1,110,000	48,041
Salaries - Non Licensed	200,534	191,446	164,000	27,446
Group Insurance	200,819	221,515	204,250	17,265
Social Security	82,599	107,764	96,750	11,014
Other Employee Benefits	16,515	18,886	24,300	(5,414)
Purchased Professional and Technical Services	20,265	54,385	60,000	(5,615)
General Teaching Supplies		29,089	35,000	(5,911)
Textbooks	31,377	107,693	32,000	75,693
Miscellaneous Supplies	11,978	13,264	12,000	1,264
Property (Equipment & Furnishings)	4,242	3,227	5,000	(1,773)
Other	3,913	5,023	6,000	(977)
Total Instruction	1,476,337	1,910,333	1,749,300	161,033
Support Services - Students				
Salaries - Licensed	98,646	139,963	123,200	16,763
Salaries - Non Licensed		6,780		6,780
Group Insurance	30,776	28,016	25,000	3,016
Social Security	7,262	10,103	12,500	(2,397)
Other Employee Benefits	5,078	2,128	14,900	(12,772)
Other Purchased Services			19,000	(19,000)
Communication Services	519	9,084		9,084
General Teaching Supplies	5,306	2,167	6,000	(3,833)
Property (Equipment & Furnishings)	2,275		3,000	(3,000)
Other	16,213	14,254	18,000	(3,746)
Total Support Services - Students	166,075	212,495	221,600	(9,105)
Support Services - Instr. Staff				
Salaries - Non Licensed	26,552	32,439	22,000	10,439
Group Insurance	3,005	19,961	4,200	15,761
Social Security	1,531	3,068	2,000	1,068
Other Employee Benefits	552	1,940	600	1,340
Books and Periodicals	9,849	11,557	14,200	(2,643)
Property (Equipment & Furnishings)		2,274		2,274
Total Support Services - Instr. Staff	41,489	71,239	43,000	28,239
General Administration				
Salaries - Licensed	48,900	50,340	51,000	(660)
Salaries - Non Licensed	80,583	89,599	84,000	5,599
Group Insurance	17,629	18,618	27,000	(8,382)
Social Security	9,582	10,260	13,000	(2,740)
Other Employee Benefits	778	632	3,300	(2,668)
Purchased Professional and Technical Services	44,251	42,279	55,000	(12,721)
Other Professional Services		2,750		2,750
Legal Services	2,750			
Communication Services	9,267			
General Teaching Supplies	16,772	16,940	22,500	(5,560)
Total General Administration	230,512	231,418	255,800	(24,382)

Unified School District No. 366
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
School Administration				
Salaries - Licensed	$ 157,900	163,460	164,400	(940)
Salaries - Non Licensed	102,157	93,033	100,000	(6,967)
Group Insurance	58,405	57,540	53,000	4,540
Social Security	19,396	19,353	26,000	(6,647)
Other Employee Benefits	2,409	2,621	6,650	(4,029)
Purchased Professional and Technical Services	19,563	13,328	22,000	(8,672)
General Teaching Supplies	6,000	5,883	8,000	(2,117)
Total School Administration	365,830	355,218	380,050	(24,832)
Support Services - Business				
Group Insurance	3,076			
Operations and Maintenance				
Salaries - Non Licensed		21,912		21,912
Group Insurance	3,590	7,142		7,142
Social Security	6,029	1,643		1,643
Other Employee Benefits	4,110	4,021		4,021
Purchased Professional and Technical Services	18,926	23,188	22,300	888
Purchased Property Services			6,500	(6,500)
Water/Sewer Services (Non-Energy)	4,076	11,718		11,718
Repair of Buildings	1,923	7,459	210,206	(202,747)
Supplies and Materials		48,145		48,145
General Teaching Supplies			46,000	(46,000)
Total Operations and Maintenance	38,654	125,228	285,006	(159,778)
Vehicle Operation Services				
Salaries - Non Licensed	156,551	175,383	165,000	10,383
Group Insurance	72,790	80,135	35,000	45,135
Social Security	11,742	13,466	16,000	(2,534)
Other Employee Benefits	11,981	15,074	5,000	10,074
Property (Equipment & Furnishings)	5,500			
Other	5,676			
Total Vehicle Operation Services	264,240	284,058	221,000	63,058
Monitoring Services				
Salaries - Non Licensed	20,733	27,152	25,000	2,152
Group Insurance	1,752	284	5,000	(4,716)
Social Security	1,591	2,088	3,000	(912)
Other Employee Benefits	521		1,100	(1,100)
Total Monitoring Services	24,597	29,524	34,100	(4,576)
Vehicle Servicing/Maintenance				
Insurance		39		39
Supplies and Materials		213		213
Property (Equipment & Furnishings)			6,000	(6,000)
Other	2,270	6,575	23,000	(16,425)
Total Vehicle Servicing/Maintenance	2,270	6,827	29,000	(22,173)
Vehicle Servicing/Maintenance				
Other	671			
Fund Transfers				
Pre-School Aged At-Risk	69,500	70,500	70,500	
At Risk K-12	548,486	559,312	578,135	(18,823)
Capital Outlay	141,818			
Virtual Education	10,900	9,787	12,000	(2,213)
Professional Development	1,495	704	5,250	(4,546)
Parent Education Program	12,100	11,000	12,100	(1,100)
Special Education	573,353	597,106	606,147	(9,041)
Career and Postsecondary Education	159,373	124,845	165,000	(40,155)
Contingency Reserve	123,000			
Total Fund Transfers	1,640,025	1,373,254	1,449,132	(75,878)

Unified School District No. 366
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Budget Adjustments				
Legal Max Adjustment	$		(84,412)	84,412
Budget Credit Adjustment			16,018	(16,018)
Total Expenditures and Transfers	4,253,776	4,599,594	4,599,594	
Receipts Over (Under) Expenditures and Transfers	(1,398)	(14)		
Unencumbered Cash, Beginning	1,398			
Prior Year Encumbrances Cancelled		1,231		
Unencumbered Cash, Ending		1,217		

Unified School District No. 366
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 796,711	869,283	805,724	63,559
Delinquent Taxes	14,107	12,363	5,210	7,153
Reimbursements	4,039	20,920		20,920
Total Revenue from Local Sources	814,857	902,566	810,934	91,632
Revenue from County Sources				
Motor Vehicle Tax	73,523	64,416	64,541	(125)
Recreational Vehicle Tax	1,110	867	938	(71)
Commercial Vehicle Tax	4,772	4,764	4,044	720
Total Revenue from County Sources	79,405	70,047	69,523	524
Revenue from State Sources				
Supplemental State Aid	512,118	530,551	512,930	17,621
Total Cash Receipts	1,406,380	1,503,164	1,393,387	109,777
Expenditures and Transfers				
Instruction				
General Teaching Supplies	15,530	228	20,000	(19,772)
Textbooks	15,415		10,000	(10,000)
Technology Supplies	58,745	171,622	61,000	110,622
Miscellaneous Supplies	47,586	79,606	49,000	30,606
Total Instruction	137,276	251,456	140,000	111,456
Support Services - Students				
Communication Services	12,047	26,644		26,644
Support Services - Instr. Staff				
Books and Periodicals	333	275		275
General Administration				
Purchased Professional and Technical Services	4,030	530	1,000	(470)
Communication Services	15,777		37,000	(37,000)
Total General Administration	19,807	530	38,000	(37,470)
School Administration				
Purchased Professional and Technical Services	2,731			
Operations and Maintenance				
Salaries - Non Licensed	158,301	123,292	150,000	(26,708)
Group Insurance	34,859	26,308	30,000	(3,692)
Social Security	5,296	7,599	15,000	(7,401)
Other Employee Benefits	70	42	3,400	(3,358)
Water/Sewer Services (Non-Energy)	20,901	22,677	24,000	(1,323)
Repair of Buildings	35,313	23,193	16,484	6,709
Insurance	99,219	132,787	112,264	20,523
General Teaching Supplies	50,692	6,505	52,000	(45,495)
Heating	29,650	30,034	35,000	(4,966)
Electricity	116,045	121,151	129,000	(7,849)
Total Operations and Maintenance	550,346	493,588	567,148	(73,560)
Vehicle Operation Services				
Insurance	15,278	17,369	20,000	(2,631)
Motor Fuel	53,541	47,312	65,000	(17,688)
Equipment			34,500	(34,500)
Other	32,336	35,984		35,984
Total Vehicle Operation Services	101,155	100,665	119,500	(18,835)
Fund Transfers				
At Risk K-12	162,793	160,217	165,000	(4,783)
Food Service	58,353	13,455	75,000	(61,545)
Professional Development	10,900	10,900	10,900	
Special Education	238,772	288,299	270,000	18,299
Career and Postsecondary Education	122,656	155,636	122,656	32,980
Total Fund Transfers	593,474	628,507	643,556	(15,049)

Unified School District No. 366
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Budget Adjustments				
Legal Max Adjustment	$		(27,459)	27,459
Budget Credit Adjustment			20,920	(20,920)
Total Expenditures and Transfers	1,417,169	1,501,665	1,501,665	
Receipts Over (Under) Expenditures and Transfers	(10,789)	1,499		
Unencumbered Cash, Beginning	98,147	87,358		
Prior Year Encumbrances Cancelled		240		
Unencumbered Cash, Ending	87,358	89,097		

Unified School District No. 366
Pre-School Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 69,500	70,500	70,500	
Total Cash Receipts	69,500	70,500	70,500	
Expenditures and Transfers				
Instruction				
Salaries - Licensed	41,791	27,451	42,000	(14,549)
Salaries - Non Licensed	11,448	15,056	12,000	3,056
Group Insurance	6,388	14,267	6,000	8,267
Social Security	4,938	2,680	5,000	(2,320)
Other Employee Benefits	69	12	100	(88)
General Teaching Supplies	1,344		1,200	(1,200)
Total Instruction	65,978	59,466	66,300	(6,834)
Vehicle Operation Services				
Salaries - Non Licensed	3,459	6,866	4,000	2,866
Group Insurance	25	166		166
Social Security	38	527	200	327
Other Employee Benefits		385		385
Total Vehicle Operation Services	3,522	7,944	4,200	3,744
Total Expenditures and Transfers	69,500	67,410	70,500	(3,090)
Receipts Over (Under) Expenditures and Transfers		3,090		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		3,090		

Unified School District No. 366
At Risk K-12 Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 548,486	559,312	578,135	(18,823)
Transfer from Supplemental General Fund	162,793	160,217	165,000	(4,783)
Total Cash Receipts	711,279	719,529	743,135	(23,606)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	478,988	503,130	500,000	3,130
Salaries - Non Licensed	55,640	57,338	72,000	(14,662)
Group Insurance	100,604	129,187	100,000	29,187
Social Security	50,113	41,062	54,000	(12,938)
Other Employee Benefits	8,680	69	100	(31)
Purchased Professional and Technical Services	200	21,868		21,868
General Teaching Supplies	13,279	176	14,500	(14,324)
Textbooks	29,615	28,682	20,000	8,682
Technology Supplies	146	7,429	200	7,229
Property (Equipment & Furnishings)	130		500	(500)
Other		52		52
Total Instruction	737,395	788,993	761,300	27,693
Support Services - Students				
Salaries - Licensed	31,194		33,000	(33,000)
Group Insurance	4,284		5,000	(5,000)
Social Security	2,386		3,000	(3,000)
Total Support Services - Students	37,864		41,000	(41,000)
Vehicle Operation Services				
Salaries - Non Licensed	312			
Social Security	24			
Other Employee Benefits	1			
Total Vehicle Operation Services	337			
Total Expenditures and Transfers	775,596	788,993	802,300	(13,307)
Receipts Over (Under) Expenditures and Transfers	(64,317)	(69,464)		
Unencumbered Cash, Beginning	174,795	110,478		
Prior Year Encumbrances Cancelled		868		
Unencumbered Cash, Ending	110,478	41,882		

Unified School District No. 366
Virtual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 10,900	9,787	12,000	(2,213)
Total Cash Receipts	10,900	9,787	12,000	(2,213)
Expenditures and Transfers				
Instruction				
Purchased Professional and Technical Services	10,875	8,625	12,000	(3,375)
Technology Supplies		1,187		1,187
Total Expenditures and Transfers	10,875	9,812	12,000	(2,188)
Receipts Over (Under) Expenditures and Transfers	25	(25)		
Unencumbered Cash, Beginning		25		
Unencumbered Cash, Ending	25			

Unified School District No. 366
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 329,659	298,339	285,604	12,735
Delinquent Taxes	5,803	5,143	2,152	2,991
Interest on Investments	43,941	61,775	50,000	11,775
Other Revenue From Local Sources	23,431	26,965	25,000	1,965
Total Revenue from Local Sources	402,834	392,222	362,756	29,466
Revenue from County Sources				
Motor Vehicle Tax	30,512	27,518	27,476	42
Recreational Vehicle Tax	463	369	399	(30)
Commercial Vehicle Tax	2,051	1,972	1,721	251
Total Revenue from County Sources	33,026	29,859	29,596	263
Revenue from State Sources				
General State Aid	80,885	91,212	91,214	(2)
Operating Transfers				
Transfer from General Fund	141,818			
Total Cash Receipts	658,563	513,293	483,566	29,727
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	500	15,286	10,000	5,286
Operations and Maintenance				
Rentals/Leases	128,821			
Repair of Buildings	156,601	159,180	310,000	(150,820)
Property (Equipment & Furnishings)	34,182	227,005	175,000	52,005
Total Operations and Maintenance	319,604	386,185	485,000	(98,815)
Vehicle Operation Services				
Supplies and Materials	4,378			
Property (Equipment & Furnishings)		157,327	125,000	32,327
Total Vehicle Operation Services	4,378	157,327	125,000	32,327
Vehicle Servicing/Maintenance				
Supplies and Materials	5,263	4,995	10,000	(5,005)
Facilities Acquisition/Construction				
Building Repair and Remodeling	3,679			
Other Facilities Acquisition/Construction			689,641	(689,641)
Total Facilities Acquisition/Construction	3,679		689,641	(689,641)
Total Expenditures and Transfers	333,424	563,793	1,319,641	(755,848)
Receipts Over (Under) Expenditures and Transfers	325,139	(50,500)		
Unencumbered Cash, Beginning	549,232	874,371		
Prior Year Encumbrances Cancelled		2,960		
Unencumbered Cash, Ending	874,371	826,831		

Unified School District No. 366
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 1,784	1,500	1,500	
Revenue from State Sources				
General State Aid	3,915	2,900	2,700	200
Total Cash Receipts	5,699	4,400	4,200	200
Expenditures and Transfers				
Instruction				
Salaries - Licensed	2,920	1,900	3,500	(1,600)
Social Security	223	145	500	(355)
Other Employee Benefits	3	2	50	(48)
Other Miscellaneous Purchased Services	42	279	100	179
Textbooks			1,000	(1,000)
Miscellaneous Supplies	18			
Total Instruction	3,206	2,326	5,150	(2,824)
Vehicle Operation/Maintenance				
Motor Fuel	254			
Vehicle Operation Services				
Other Miscellaneous Purchased Services	206			
Motor Fuel			500	(500)
Total Vehicle Operation Services	206		500	(500)
Total Expenditures and Transfers	3,666	2,326	5,650	(3,324)
Receipts Over (Under) Expenditures and Transfers	2,033	2,074		
Unencumbered Cash, Beginning	4,503	6,536		
Unencumbered Cash, Ending	6,536	8,610		

Unified School District No. 366
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Student Sales	$ 83,166	1,851	2,900	(1,049)
Adults and Non-Reimbursable Programs	6,429	8,509	34,800	(26,291)
Other Revenue From Local Sources	17,082	17,621	15,000	2,621
Total Revenue from Local Sources	106,677	27,981	52,700	(24,719)
Revenue from State Sources				
General State Aid	2,761	3,344	4,300	(956)
Revenue from Federal Sources				
Federal Financial Assistance	328,973	465,023	375,482	89,541
Other Federal Financial Assistance	18,218		20,000	(20,000)
Total Revenue from Federal Sources	347,191	465,023	395,482	69,541
Operating Transfers				
Transfer from Supplemental General Fund	58,353	13,455	75,000	(61,545)
Total Cash Receipts	514,982	509,803	527,482	(17,679)
Expenditures and Transfers				
Food Service Operations				
Salaries - Non Licensed	183,553	208,860	185,000	23,860
Group Insurance	13,465	3,436	31,000	(27,564)
Social Security	13,069	12,230	15,000	(2,770)
Other Employee Benefits	2,758	2,555	4,400	(1,845)
Food and Milk	246,392	282,233	271,000	11,233
Miscellaneous Supplies	10,379	15,415	13,000	2,415
Property (Equipment & Furnishings)		2,800	5,000	(2,200)
Other	18,386	16,888	21,000	(4,112)
Total Food Service Operations	488,002	544,417	545,400	(983)
Budget Credit Adjustment			69,541	(69,541)
Total Expenditures and Transfers	488,002	544,417	614,941	(70,524)
Receipts Over (Under) Expenditures and Transfers	26,980	(34,614)		
Unencumbered Cash, Beginning	36,537	63,517		
Prior Year Encumbrances Cancelled		3,982		
Unencumbered Cash, Ending	63,517	32,885		

Unified School District No. 366
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 2,411	1,728	2,850	(1,122)
Operating Transfers				
Transfer from General Fund	1,495	704	5,250	(4,546)
Transfer from Supplemental General Fund	10,900	10,900	10,900	
Total Operating Transfers	12,395	11,604	16,150	(4,546)
Total Cash Receipts	14,806	13,332	19,000	(5,668)
Expenditures and Transfers				
Support Services - Instr. Staff				
Purchased Professional and Technical Services	11,889	6,067	13,500	(7,433)
Other Purchased Services	4,111	7,265	5,500	1,765
Total Expenditures and Transfers	16,000	13,332	19,000	(5,668)
Receipts Over (Under) Expenditures and Transfers	(1,194)			
Unencumbered Cash, Beginning	1,194			
Unencumbered Cash, Ending				

Unified School District No. 366
Parent Education Program Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 12,100	11,000	12,100	(1,100)
Total Cash Receipts	12,100	11,000	12,100	(1,100)
Expenditures and Transfers				
Support Services - Students				
Purchased Professional and Technical Services	12,100	11,000	12,100	(1,100)
Total Expenditures and Transfers	12,100	11,000	12,100	(1,100)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 573,353	597,106	606,147	(9,041)
Transfer from Supplemental General Fund	238,772	288,299	270,000	18,299
Total Cash Receipts	812,125	885,405	876,147	9,258
Expenditures and Transfers				
Instruction				
LEA Payments to COOP's/Interlocals	318,509	359,250	356,039	3,211
LEA State Aid Flowthrough Payments to COOP's/Interlocals	411,235	448,670	450,000	(1,330)
Other Miscellaneous Purchased Services		1,882		1,882
Miscellaneous Supplies			40,000	(40,000)
Total Instruction	729,744	809,802	846,039	(36,237)
Vehicle Operation Services				
Salaries - Non Licensed	50,350	39,284	51,000	(11,716)
Group Insurance	25,051	26,967	26,000	967
Social Security	3,738	2,038	4,500	(2,462)
Other Employee Benefits	1,059	12	1,350	(1,338)
Insurance	1,178			
Other Miscellaneous Purchased Services	6,467			
Total Vehicle Operation Services	87,843	68,301	82,850	(14,549)
Monitoring Services				
Salaries - Non Licensed	1,070			
Social Security	82			
Other Employee Benefits	2			
Insurance		1,582		1,582
Other Miscellaneous Purchased Services	3,559	11,673		11,673
Total Monitoring Services	4,713	13,255		13,255
Total Expenditures and Transfers	822,300	891,358	928,889	(37,531)
Receipts Over (Under) Expenditures and Transfers	(10,175)	(5,953)		
Unencumbered Cash, Beginning	106,978	96,803		
Prior Year Encumbrances Cancelled		141		
Unencumbered Cash, Ending	96,803	90,991		

Unified School District No. 366
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 9,448	1,825	10,000	(8,175)
Revenue from State Sources				
CTE Transportation State Aid	8,523	17,422	8,100	9,322
Operating Transfers				
Transfer from General Fund	159,373	124,845	165,000	(40,155)
Transfer from Supplemental General Fund	122,656	155,636	122,656	32,980
Total Operating Transfers	282,029	280,481	287,656	(7,175)
Total Cash Receipts	300,000	299,728	305,756	(6,028)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	234,055	187,187	240,000	(52,813)
Group Insurance	8,062	30,691	9,000	21,691
Social Security	17,674	11,827	18,000	(6,173)
Other Employee Benefits	276	64	500	(436)
Purchased Professional and Technical Services	4,137	1,688		1,688
General Teaching Supplies	21,948	21,517	25,000	(3,483)
Property (Equipment & Furnishings)		12,286	13,256	(970)
Total Instruction	286,152	265,260	305,756	(40,496)
Vehicle Operation Services				
Salaries - Non Licensed	7,181	10,647		10,647
Group Insurance	157	67		67
Social Security	550	752		752
Other Employee Benefits	6	10		10
Motor Fuel	5,628	2,745		2,745
Other	326			
Total Vehicle Operation Services	13,848	14,221		14,221
Total Expenditures and Transfers	300,000	279,481	305,756	(26,275)
Receipts Over (Under) Expenditures and Transfers		20,247		
Unencumbered Cash, Beginning				
Prior Year Encumbrances Cancelled		3,778		
Unencumbered Cash, Ending		24,025		

Unified School District No. 366
Gifts and Grants Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 45,583	24,802
Revenue from State Sources		
Kansas Safe and Secure Schools	5,798	6,009
Kansas CIF Pre-K Pilot Program	15,920	7,960
Total Revenue from State Sources	21,718	13,969
Revenue from Federal Sources		
Federal Financial Assistance	17,533	21,554
TANF Funds		7,960
Total Revenue from Federal Sources	17,533	29,514
Total Cash Receipts	84,834	68,285
Expenditures and Transfers		
Instruction		
Salaries - Licensed	15,920	12,975
Group Insurance		1,676
Social Security		728
Other Employee Benefits	3	6
General Teaching Supplies	25,127	28,637
Property (Equipment & Furnishings)	33,885	19,509
Total Expenditures and Transfers	74,935	63,531
Receipts Over (Under) Expenditures and Transfers	9,899	4,754
Unencumbered Cash, Beginning	13,707	23,606
Unencumbered Cash, Ending	23,606	28,360

Unified School District No. 366
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from State Sources				
General State Aid	$ 430,733	406,184	473,806	(67,622)
Total Cash Receipts	430,733	406,184	473,806	(67,622)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	285,783	269,747	314,361	(44,614)
Support Services - Students				
Other Employee Benefits	16,500	18,400	18,150	250
Support Services - Instr. Staff				
Other Employee Benefits	3,899	2,600	4,289	(1,689)
General Administration				
Other Employee Benefits	18,074	15,922	19,881	(3,959)
School Administration				
Other Employee Benefits	30,762	31,154	33,838	(2,684)
Operations and Maintenance				
Other Employee Benefits	27,089	17,669	29,798	(12,129)
Vehicle Operation Services				
Other Employee Benefits	27,356	28,880	30,092	(1,212)
Food Service Operations				
Other Employee Benefits	21,270	21,812	23,397	(1,585)
Total Expenditures and Transfers	430,733	406,184	473,806	(67,622)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 366
Contingency Reserve Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Operating Transfers			
Transfer from General Fund	$	123,000	
Total Cash Receipts		123,000	
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		123,000	
Unencumbered Cash, Beginning		513,635	636,635
Unencumbered Cash, Ending		636,635	636,635

Unified School District No. 366
Elementary/Secondary School Emergency Relief Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 349,137	91,074
Total Cash Receipts	349,137	91,074
Expenditures and Transfers		
Instruction		
Salaries - Licensed	116,690	10,314
Salaries - Non Licensed	57,272	3,493
Group Insurance	4,319	722
Social Security	8,956	1,079
Other Employee Benefits	181	14
Purchased Professional and Technical Services	59,100	
General Teaching Supplies		507
Miscellaneous Supplies	2,625	
Total Instruction	249,143	16,129
Operations and Maintenance		
Salaries - Non Licensed	27,060	6,250
Group Insurance	2,616	18
Social Security	2,025	474
Other Employee Benefits	35	6
Total Operations and Maintenance	31,736	6,748
Student Transportation		
Social Security	747	
Vehicle Operation Services		
Salaries - Non Licensed	10,939	1,193
Social Security		92
Unemployment Compensation		1
Total Vehicle Operation Services	10,939	1,286
Vehicle Servicing/Maintenance		
Other	428	636
Total Expenditures and Transfers	292,993	24,799
Receipts Over (Under)		
Expenditures and Transfers	56,144	66,275
Unencumbered Cash, Beginning	(122,419)	(66,275)
Unencumbered Cash, Ending	(66,275)	

Unified School District No. 366
Title I Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	Current Year Actual
Cash Receipts			
Revenue from Federal Sources			
Federal Financial Assistance	$	127,356	125,055
Total Cash Receipts		127,356	125,055
Expenditures and Transfers			
Instruction			
Salaries - Licensed		126,899	114,463
Social Security		30	6,912
Other Employee Benefits		146	35
Other Miscellaneous Purchased Services			706
Other		281	
Total Expenditures and Transfers		127,356	122,116
Receipts Over (Under) Expenditures and Transfers			2,939
Unencumbered Cash, Beginning			
Prior Year Encumbrances Cancelled			2,556
Unencumbered Cash, Ending			5,495

Unified School District No. 366
KDHE COVID Testing Grant Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Other Revenue From Local Sources	$ 180	
Revenue from Federal Sources		
Federal Financial Assistance	398,803	51,889
Total Cash Receipts	398,983	51,889
Expenditures and Transfers		
Instruction		
Salaries - Licensed	4,833	13
Salaries - Non Licensed	9,919	17,918
Group Insurance	2,665	4,613
Social Security	1,099	1,317
Other Employee Benefits	29	13
Purchased Professional and Technical Services	1,858	156
General Teaching Supplies	1,332	892
Total Instruction	21,735	24,922
Support Services - Students		
Salaries - Licensed	5,000	
Salaries - Non Licensed	26,198	
Group Insurance	6,159	
Social Security	2,317	
Other Employee Benefits	38	
Purchased Professional and Technical Services	1	
General Teaching Supplies	1,366	
Total Support Services - Students	41,079	
Operations and Maintenance		
Repair of Buildings	2,560	
Student Transportation		
Property (Equipment & Furnishings)	932	
Vehicle Operation Services		
Motor Fuel	118	
Property (Equipment & Furnishings)	7,556	
Total Vehicle Operation Services	7,674	
Total Expenditures and Transfers	73,980	24,922
Receipts Over (Under) Expenditures and Transfers	325,003	26,967
Unencumbered Cash, Beginning	(352,067)	(26,967)
Prior Year Encumbrances Cancelled	97	
Unencumbered Cash, Ending	(26,967)	

Unified School District No. 366
Title II Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Federal Sources		
Federal Financial Assistance	$ 15,223	16,837
Total Cash Receipts	15,223	16,837
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	14,632	16,784
Other Purchased Services	104	
Other Purchased Services	487	53
Total Expenditures and Transfers	15,223	16,837
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 366
Educational Foundation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 1,500	2,255
Total Cash Receipts	1,500	2,255
Expenditures and Transfers		
Instruction		
Salaries - Licensed	1,000	500
Scholarships	2,000	
Total Expenditures and Transfers	3,000	500
Receipts Over (Under) Expenditures and Transfers	(1,500)	1,755
Unencumbered Cash, Beginning	4,495	2,995
Unencumbered Cash, Ending	2,995	4,750

Unified School District No. 366
Patterson Foundation Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Donations	$ 150,000	
Total Cash Receipts	150,000	
Expenditures and Transfers		
Instruction		
Purchased Professional and Technical Services	1,719	15,366
Total Expenditures and Transfers	1,719	15,366
Receipts Over (Under) Expenditures and Transfers	148,281	(15,366)
Unencumbered Cash, Beginning		148,281
Unencumbered Cash, Ending	148,281	132,915

Unified School District No. 366
Dillon Fullerton Scholarship Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 25	9
Donations	3,000	2,000
Total Cash Receipts	3,025	2,009
Expenditures and Transfers		
Instruction		
Scholarships	4,500	2,000
Total Expenditures and Transfers	4,500	2,000
Receipts Over (Under) Expenditures and Transfers	(1,475)	9
Unencumbered Cash, Beginning	1,785	310
Unencumbered Cash, Ending	310	319

Unified School District No. 366
Glades Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 23	149
Total Cash Receipts	23	149
Expenditures and Transfers		
Instruction		
Scholarships	2,000	1,000
Total Expenditures and Transfers	2,000	1,000
Receipts Over (Under) Expenditures and Transfers	(1,977)	(851)
Unencumbered Cash, Beginning	7,758	5,781
Unencumbered Cash, Ending	5,781	4,930

Unified School District No. 366
Gene Johnston Scholarship Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 247	253
Total Cash Receipts	247	253
Expenditures and Transfers		
Instruction		
Scholarships	3,000	1,000
Total Expenditures and Transfers	3,000	1,000
Receipts Over (Under) Expenditures and Transfers	(2,753)	(747)
Unencumbered Cash, Beginning	15,277	12,524
Unencumbered Cash, Ending	12,524	11,777

Unified School District No. 366
Steele Memorial Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 14	96
Total Cash Receipts	14	96
Expenditures and Transfers		
Instruction		
Scholarships	600	300
Total Expenditures and Transfers	600	300
Receipts Over (Under) Expenditures and Transfers	(586)	(204)
Unencumbered Cash, Beginning	4,594	4,008
Unencumbered Cash, Ending	4,008	3,804

Unified School District No. 366
Trendel Scholarship Fund
Summary of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Revenue from Local Sources		
Interest on Investments	$ 41	89
Total Cash Receipts	41	89
Expenditures and Transfers		
Instruction		
Scholarships	1,000	500
Total Expenditures and Transfers	1,000	500
Receipts Over (Under) Expenditures and Transfers	(959)	(411)
Unencumbered Cash, Beginning	4,204	3,245
Unencumbered Cash, Ending	3,245	2,834

Unified School District No. 366
Yates Center, Kansas
Agency Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Funds:				
Elementary:				
Accelerated Reader Prizes	$ 56			56
Birthday (Food)	-	3,202	3,202	-
Book Clubs	97			97
Library	1,315	9		1,324
Miscellaneous	10			10
Principal Fund	0			0
Student Technology	-	50		50
Vending Machines	23	1,688	1,543	168
Youth Friends	2,031		65	1,966
High School:				
Art Club	3,115	1,871	3,380	1,606
Band Club	2,415	4,631	3,571	3,475
Baseball	-	814	300	514
Booster Club	227			227
Boys' Basketball	1,261	4,958	3,417	2,802
Cheerleaders	3,289	13,599	14,121	2,767
Class of 2008	8			8
Class of 2009	193			193
Class of 2010	461			461
Class of 2012	20			20
Class of 2014	297			297
Class of 2015	526			526
Class of 2016	31			31
Class of 2017	41			41
Class of 2018	363			363
Class of 2019	361			361
Class of 2023	1,728		531	1,197
Class of 2025	10,537	14,808	24,857	488
Class of 2026	8,650	4,930	2,381	11,199
Class of 2027	5,765	25,843	18,408	13,200
Class of 2028	-	9,186	5,601	3,585
Crafts	1,616		1,616	-
Drama Club	3,032	3,103	2,259	3,876
Dramatics	1,480		1,480	-
FBLA	185		36	149
FCCLA	1,667	273	1,499	441
FFA	2,484	24,846	23,762	3,568
Foreign Language	247	247	494	-
Girls' Basketball	493	1,425		1,918
Girls' Volleyball	452	620	689	383
Journalism	2	2,006	1,573	435
Jr High Cheer	2,421	8,285	4,968	5,738
Jr High Kays	44	646	639	51
Jr High Stuco	162	27	189	-
KAYS	1,393	987	1,515	865
Library Fund	658			658
National Honor Society	118	1,135	1,248	5
Nurse Fund	84			84
Scholars Bowl	150		100	50
Softball	609	1,685	1,861	433
Sped Entrepreneur	9			9
Student Council	253	19,827	18,756	1,324
Sunshine Fund	111	633	595	149
Thespians	142		142	-
Y-Club	69			69
Youth Coalition/S.A.D.D.	579	18	536	61
Other Agency Funds:				
Retiree Health Insurance	2,959	11,239	14,198	-
	64,239	162,591	159,532	67,298

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Unified School District No. 366
Yates Center, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Elementary:						
Athletics	$ 55			55		55
Miscellaneous	26			26		26
Jump Rope for Heart	85			85		85
Move to Give	1,066		384	682		682
High School:						
Athletics	310	43,131	40,698	2,743		2,743
Golf Club	16			16		16
Subtotal Gate Receipts	1,558	43,131	41,082	3,607	-	3,607
Special Projects:						
Elementary:						
Billye Freeman Memorial	596			596		596
Sales Tax	5	280	282	3		3
Student Activities	3,655	736	170	4,221		4,221
Yearbook	(305)	3,275	2,970	-		-
High School:						
Crandall Memorial	5,270	131	300	5,101		5,101
Gown Replacement	45			45		45
Incentive Fund	916	5,955	6,871	-		-
Knapp Scholarship	25,166	508	300	25,374		25,374
Principal's Fund	478	1,163	1,228	413		413
Sales Tax	-	8,454	8,690	(236)		(236)
Saulsberry Memorial	3,009	75	200	2,884		2,884
Scholarships - French Family	39			39		39
Scholarships	1,120	500	250	1,370		1,370
Scholarships - Nancy Brown	90			90		90
Subtotal Special Projects	40,084	21,077	21,261	39,900	-	39,900
Total District Activity Funds	41,642	64,208	62,343	43,507	-	43,507