UNIFIED SCHOOL DISTRICT NO. 258
Humboldt, Kansas

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

For the Year Ended June 30, 2025

Unified School District No. 258
Humboldt, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2025

TABLE OF CONTENTS

Item	Page Number
Independent Auditor's Report	1-4
Summary Statement of Receipts, Expenditures, and Unencumbered Cash – Regulatory Basis	6-7
Notes to the Financial Statement	8-17
SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget – Regulatory Basis (Budgeted Funds Only)	19
Schedule 2	
Summary of Receipts and Expenditures - Individually Presented by Fund	
General Fund	20-22
Supplemental General Fund	23-24
Special Purpose Funds:	
Pre-School Aged At-Risk Fund	25
At Risk K-12 Fund	26
Bilingual Education Fund	27
Virtual Education Fund	28-29
Capital Outlay Fund	30
Driver Training Fund	31
Food Service Fund	32
Professional Development Fund	33
Special Education Fund	34
Career and Postsecondary Education Fund	35
KPERS Special Retirement Contribution Fund	36
Contingency Reserve Fund	37
Textbook and Student Material Revolving Fund	38
Recreation Commission Fund	39
Elementary and Secondary Schools Emergency Relief Fund	40
REAP Grant Fund	41
Special Mini-Grants Fund	42
Title I Fund	43
Improving Teacher Quality Fund	44
KDHE COVID Testing Grant Fund	45
Masonic Literacy Grant Fund	46
Mental Health Grant Fund	47
MHIT Grant Fund	48
SEK Mental Health Grant Fund	49
Health Care Grant Fund	50
School Nurse Grant Fund	51
Families and Schools Together Grant Fund	52
Bond and Interest Funds:	
Bond and Interest Fund	53
Capital Project Funds:	
School Building Remodeling Project	54

Unified School District No. 258
Humboldt, Kansas
Regulatory Basis Financial Statement
For the Fiscal Year Ended June 30, 2025

TABLE OF CONTENTS

Item	Page Number
Schedule 3	
Schedule of Receipts and Disbursements - Agency Funds	55
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	56
APPENDIX A	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	57-58
Independent Auditor's Report on Compliance for each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	59-61
Schedule of Findings and Questioned Costs	62
Schedule of Expenditures of Federal Awards	63

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INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 258
Humboldt, 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. 258, Humboldt, 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), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, 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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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. 258, Humboldt, Kansas, as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated April 14, 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.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement that collectively comprises the District's basic financial statement. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the basic financial statement. 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 Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 26, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Rodney M. Burns, CPA, LLC

Rodney M. Burns, CPA, LLC
Certified Public Accountants

Chanute, Kansas
May 26, 2026

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Unified School District No. 258
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)	$ 449	1,463	8,162,804	8,163,253	1,463	369,118	370,581
Supplemental General		19,257		2,313,932	2,163,509	169,680	119,296	288,976
Special Purpose:								
Pre-School Aged At-Risk		280,092			83,025	197,067	1,581	198,648
At Risk K-12	(2)	268,106	395	769,905	804,762	233,644	3,689	237,333
Bilingual Education		3,111				3,111		3,111
Virtual Education	(2)	397,963	37	856,300	799,445	454,855	644	455,499
Capital Outlay		6,116,428		1,266,776	1,916,775	5,466,429	418,168	5,884,597
Driver Training		15,393		9,250	7,033	17,610	75	17,685
Food Service		146,346		618,520	549,708	215,158	3,226	218,384
Professional Development		134,361		85,822	89,430	130,753	16,712	147,465
Special Education		677,516		1,988,596	1,754,373	911,739	200	911,939
Career and Postsecondary Education		399,138		526,696	478,191	447,643	11,771	459,414
KPERS Special Retirement Contribution				690,358	690,358			
Contingency Reserve		730,000				730,000		730,000
Textbook and Student Material Revolving		141,585		8,080	7,285	142,380	4,431	146,811
Recreation Commission				193,485	182,932	10,553	92,803	103,356
Elementary/Secondary School Emergency Relief		(17,235)		294,768	277,533			
REAP Grant		(16,941)		67,723	50,732	50	6,298	6,348
Special Mini-Grants		632,965		2,902,010	4,757,961	(1,222,986)	1,801,781	578,795
Title I	(2)	1,387	284	151,207	152,596	282	90	372
Improving Teacher Quality		1,287		15,363	21,764	(5,114)		(5,114)
KDHE COVID Testing Grant		(32,035)		90,421	52,608	5,778		5,778
Masonic Literacy Grant		9				9		9
Mental Health Grant		9,082				9,082		9,082
SEK Mental Health Grant		5,000				5,000		5,000
Health Care Grant		1,986				1,986		1,986
School Nurse Grant		54,634			28,551	26,083		26,083
Families and Schools Together Grant		13,252				13,252		13,252
Gate Receipts		7,146		71,327	80,333	(1,860)		(1,860)
Special Projects		20,123		30,116	34,207	16,032		16,032
Bond and Interest:								
Bond and Interest		1,666,004		1,155,472	1,120,800	1,700,676		1,700,676
Capital Projects:								
School Building Remodeling Project	(2)	211,817	241,944	248,187	66,421	635,527	168,250	803,777
Total Primary Government	(1)	11,888,226	244,123	22,517,118	24,333,585	10,315,882	3,018,133	13,334,015

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

Unified School District No. 258
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
Composition of Cash:							
Cash and Cash Items on Hand							1,572
Certificates of Deposit							1,209,006
Construction Trust Account							803,777
Demand Deposits							11,402,688
Petty Cash Advance							825
Less: Agency Funds							(83,853)
Total Primary Government (1)							13,334,015

(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. 258, Humboldt, 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. 258, 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.

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

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

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 adopting this amendment, the State of Kansas cut the budget of the General Fund to the legal maximum amount of $8,157,559 and cut the budget of the Supplemental General Fund to the legal maximum amount of $2,163,255. The 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:

Contingency Reserve Fund
Textbook and Student Material Revolving Fund
Elementary/Secondary School Emergency Relief Fund
Technology Literacy Challenge Grant Fund
REAP Grant Fund
Special Mini-Grants Fund
Title I Fund
Improving Teacher Quality Fund
KDHE COVID Testing Grant Fund
Masonic Literacy Grant Fund
Mental Health Grant Fund
MHIT Grant Fund
SEK Mental Health Grant Fund
Health Care Grant Fund
School Nurse Grant Fund
Families and Schools Together Grant 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.

At June 30, 2025, the District has a total of $803,777 being held in a trust account with Security Bank of Kansas City. These funds are being used in connection with a capital project in the District (see note 8 below). The Trustee has invested these funds in U.S. Treasury Notes and Bonds and various other direct U.S. Government obligations. As of June 30, 2025, the fair market value of these investments is $803,777.

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 $12,611,694 and the bank balance was $13,453,864. Of the bank balance, $597,831 was covered by federal depository insurance and the remaining $12,856,033 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

On August 10, 2022, the District issued $17,450,000 in General Obligation Bonds, with an interest rate varying from 4.00-5.00%. The proceeds of these bonds are being used for several projects in the District (see Note 8 below). These bonds will be retired through an annual tax levy, with payments commencing in March, 2023 and continuing through September, 2047.

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
General Obligation Bonds:									
Building Remodeling and Improvement G.O. Bonds	4.0-5.0%	8/10/2022	$ 17,450,000	9/01/2047	17,125,000		390,000	16,735,000	730,800
Total Contractual Indebtedness					17,125,000	-	390,000	16,735,000	730,800

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

	General Obligation Bonds	
	Principal	Interest
2025-26	$ 410,000	710,800
2026-27	430,000	689,800
2027-28	455,000	667,675
2028-29	475,000	644,425
2029-30	500,000	620,050
2030-31/2034-35	2,895,000	2,689,625
2035-36/2039-40	3,685,000	1,959,300
2040-41/2044-45	4,600,000	1,133,000
2045-46/2047-48	3,285,000	201,100
Total	16,735,000	9,315,775

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	At Risk K-12 Fund	K.S.A. 72-5167	$ 578,673
General Fund	Capital Outlay Fund	K.S.A. 72-5167	107,997
General Fund	Virtual Education Fund	K.S.A. 72-5167	850,000
General Fund	Special Education Fund	K.S.A. 72-5167	1,358,858
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	50,000
Supplemental General Fund	At Risk K-12 Fund	K.S.A. 72-5143	191,232
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	188,735
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	75,000
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	629,738
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	475,000

Note 6 Other Long-Term Obligations from Operations

Compensated Absences

The School District's policies regarding sick leave and vacation pay permit certified employees to accumulate 15 days of sick leave per year up to a maximum of 90 days and permit non-teaching personnel to accumulate 9-12 days of sick leave per year to a maximum of 90 days, based on their job description. At termination or retirement, certified personnel, with at least 15 years of experience in the District, are paid for 50% of their unused sick leave days, up to a maximum of 45 days, at the current teacher base rate of pay and classified personnel, with at least 15 years of experience in the District, are paid for 50% of their unused sick leave days, up to a maximum of 30 days, at the current base rate for their position.

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 $690,358 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 $5,403,122 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

The following funds had deficit unencumbered cash balances as of June 30, 2025, in the amounts indicated:

Special Mini-Grants Fund	$ 1,222,986 (1)
Improving Teacher Quality Fund	5,114 (1)
Gate Receipts Fund	1,860

(1) The deficit balances in these two funds were caused by expenditures made in anticipation of federal funding reimbursements to be received in the 2025-26 fiscal year. This is not a violation of the Kansas Cash Basis Law.

Compliance with Kansas Budget Law

Expenditures exceeded the adopted budget in the Recreation Commission Fund, in the amount of $4,211.

Compliance with Kansas Depository Security Law

No violations.

Note 8 Capital Project

On May 24, 2022, the voters in the District approved the issuance of general obligation bonds in an amount not to exceed $17,450,000, to pay the costs of several projects in the District, including new classrooms, a new Field House and remodeling of existing buildings. These bonds were issued on August 10, 2022. The proceeds of the bond issue were placed in a trust with Security Bank of Kansas City, who invested the proceeds in U.S. Treasury Bills and other various U.S. government obligations on behalf of the District.

The authorized amount for this project is $19,359,527. As of June 30, 2025, the District has expended and encumbered a total of $18,614,753 in connection with this project.

Note 9 Subsequent Events

The District has evaluated subsequent events through May 26, 2026, the date which the financial statement was available to be issued.

SUPPLEMENTARY INFORMATION

Unified School District No. 258
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

Schedule 1

	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	$ 8,902,692	(745,133)	5,694	8,163,253	8,163,253	
Supplemental General	2,270,194	(106,939)	254	2,163,509	2,163,509	
Special Purpose:						
Pre-School Aged At-Risk	305,000			305,000	83,025	(221,975)
At Risk K-12	1,326,263			1,326,263	804,762	(521,501)
Bilingual Education	3,565			3,565		(3,565)
Virtual Education	1,351,550			1,351,550	799,445	(552,105)
Capital Outlay	7,565,510			7,565,510	1,916,775	(5,648,735)
Driver Training	26,643			26,643	7,033	(19,610)
Food Service	723,337		59,401	782,738	549,708	(233,030)
Professional Development	159,007			159,007	89,430	(69,577)
Special Education	2,156,670			2,156,670	1,754,373	(402,297)
Career and Postsecondary Education	939,105			939,105	478,191	(460,914)
KPERS Special Retirement Contribution	800,515			800,515	690,358	(110,157)
Recreation Commission	178,721			178,721	182,932	4,211
Bond and Interest:						
Bond and Interest	1,120,900			1,120,900	1,120,800	(100)
Totals	27,829,672	(852,072)	65,349	27,042,949	18,803,594	(8,239,355)

Unified School District No. 258
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	$ 49,018	5,694		5,694
Revenue from State Sources				
General State Aid	7,495,297	7,074,068	7,002,878	71,190
Mineral Production Tax	605	441		441
Special Education Aid	912,590	1,082,601	1,154,232	(71,631)
Total Revenue from State Sources	8,408,492	8,157,110	8,157,110	
Total Cash Receipts	8,457,510	8,162,804	8,157,110	5,694
Expenditures and Transfers				
Instruction				
Salaries - Licensed	1,769,780	2,194,311	1,900,000	294,311
Salaries - Non Licensed		9,460		9,460
Group Insurance	194,847	266,877	250,000	16,877
Social Security	153,333	166,656	170,000	(3,344)
Other Employee Benefits	4,588	22,445	3,000	19,445
Purchased Professional and Technical Services	7,177	44,248	10,000	34,248
Communication Services	931	6,410		6,410
Other Miscellaneous Purchased Services		177	5,000	(4,823)
General Teaching Supplies	36,813	49,497	50,000	(503)
Textbooks	54,465	21,657	100,000	(78,343)
Miscellaneous Supplies	2,656	27,257	20,000	7,257
Property (Equipment & Furnishings)			15,000	(15,000)
Equipment	1,074	7,100		7,100
Other	26,687	24,373	35,000	(10,627)
Total Instruction	2,252,351	2,840,468	2,558,000	282,468
Support Services - Students				
Salaries - Licensed	12,002	33,500	50,000	(16,500)
Group Insurance	3,667	6,447	10,000	(3,553)
Social Security	1,855	3,372	3,500	(128)
Purchased Professional and Technical Services			20,000	(20,000)
Supplies and Materials	1,124	3,823		3,823
General Teaching Supplies			3,000	(3,000)
Equipment		4,138		4,138
Total Support Services - Students	18,648	51,280	86,500	(35,220)
Support Services - Instr. Staff				
Salaries - Non Licensed	45,031	17,275	57,200	(39,925)
Group Insurance	8,458	8,719	8,000	719
Social Security	2,839	1,504	3,100	(1,596)
Other Employee Benefits			1,000	(1,000)
Books and Periodicals	48	3,595	2,000	1,595
Technology Supplies			2,500	(2,500)
Miscellaneous Supplies			1,000	(1,000)
Other	917			
Total Support Services - Instr. Staff	57,293	31,093	74,800	(43,707)

Unified School District No. 258
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)
General Administration				
Salaries - Licensed	$ 103,550	108,512	107,000	1,512
Salaries - Non Licensed	80,642	93,485	90,000	3,485
Group Insurance	24,260	34,239	34,000	239
Social Security	12,962	14,293	15,000	(707)
Other Employee Benefits	4,540	5,256	10,000	(4,744)
Purchased Professional and Technical Services	11,981	40,674	26,000	14,674
Other Purchased Services	15,901			
Insurance	72,017	441,699	275,000	166,699
Communication Services	7,048	8,947	15,000	(6,053)
Staff Travel	822	2,586		2,586
Other Miscellaneous Purchased Services	422	4,434	30,000	(25,566)
Supplies and Materials		24,928		24,928
General Teaching Supplies	9,060	848	30,000	(29,152)
Miscellaneous Supplies		4,204		4,204
Other	18,771	11,158	40,000	(28,842)
Total General Administration	361,976	795,263	672,000	123,263
School Administration				
Salaries - Licensed	287,072	296,494	303,000	(6,506)
Salaries - Non Licensed	101,657	113,636	115,000	(1,364)
Group Insurance	59,839	59,019	70,000	(10,981)
Social Security	27,984	29,149	32,000	(2,851)
Other Employee Benefits		48		48
Other Purchased Services	1,348			
Communication Services	6,870	8,389	6,500	1,889
Other Miscellaneous Purchased Services			1,000	(1,000)
General Teaching Supplies	11,531	14,885	10,000	4,885
Other	1,421		3,000	(3,000)
Total School Administration	497,722	521,620	540,500	(18,880)
Support Services - Business				
Salaries - Non Licensed	1,513		3,000	(3,000)
Social Security	188		400	(400)
General Teaching Supplies	1,140		1,500	(1,500)
Total Support Services - Business	2,841		4,900	(4,900)
Operations and Maintenance				
Salaries - Non Licensed	202,293	294,573	290,000	4,573
Group Insurance	37,393	54,849	52,459	2,390
Social Security	16,704	22,862	20,000	2,862
Purchased Professional and Technical Services		3,468		3,468
Purchased Property Services	17,266	15,365		15,365
Water/Sewer Services (Non-Energy)	21,782	27,006	44,000	(16,994)
Cleaning Services			3,000	(3,000)
Pest Control	660	4,210		4,210
Repairs and Maintenance	6,580	75,635	150,000	(74,365)
Rentals/Leases			7,000	(7,000)
Repair of Buildings	19,090		150,000	(150,000)
Other Purchased Property Services			100,000	(100,000)
General Teaching Supplies	12,411	76,543	45,000	31,543
Heating	30,088	49,350	42,000	7,350
Electricity	160,870	188,282	225,000	(36,718)
Miscellaneous Supplies	1,184	1,681	30,000	(28,319)
Total Operations and Maintenance	526,321	813,824	1,158,459	(344,635)

Unified School District No. 258
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)
Vehicle Operation Services				
Salaries - Non Licensed	$ 84,518	77,503	82,000	(4,497)
Group Insurance	1,133	987	2,500	(1,513)
Social Security	5,738	5,826	6,500	(674)
Other Employee Benefits	1,050		1,500	(1,500)
Purchased Property Services	7,446			
Repairs and Maintenance	5,287			
Other Sources of Student Transportation Services			4,000	(4,000)
Insurance	408		500	(500)
Supplies and Materials	3,618	21,344		21,344
Motor Fuel	36,007	28,140	40,000	(11,860)
Other	11,271	8,621	30,000	(21,379)
Total Vehicle Operation Services	156,476	142,421	167,000	(24,579)
Monitoring Services				
Salaries - Non Licensed	6,886	17,351	20,000	(2,649)
Group Insurance	187	2,910	350	2,560
Social Security	454	1,495	600	895
Total Monitoring Services	7,527	21,756	20,950	806
Fund Transfers				
Pre-School Aged At-Risk	80,000		50,000	(50,000)
At Risk K-12	760,656	578,673	816,380	(237,707)
Capital Outlay	1,078,571	107,997	500,000	(392,003)
Virtual Education	950,000	850,000	958,971	(108,971)
Food Service	35,000		70,000	(70,000)
Professional Development	100,000		20,000	(20,000)
Special Education	1,471,680	1,358,858	1,154,232	204,626
Career and Postsecondary Education	70,000	50,000	50,000	
Contingency Reserve	30,000			
Total Fund Transfers	4,575,907	2,945,528	3,619,583	(674,055)
Budget Adjustments				
Legal Max Adjustment			(745,133)	745,133
Budget Credit Adjustment			5,694	(5,694)
Total Expenditures and Transfers	8,457,062	8,163,253	8,163,253	
Receipts Over (Under) Expenditures and Transfers	448	(449)		
Unencumbered Cash, Beginning	1	449		
Prior Year Encumbrances Cancelled		1,463		
Unencumbered Cash, Ending	449	1,463		

Unified School District No. 258
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	$ 884,139	1,016,837	901,200	115,637
Delinquent Taxes	10,425	12,286	3,608	8,678
16/20M Truck Tax	1,352	1,440		1,440
Reimbursements		254		254
Total Revenue from Local Sources	895,916	1,030,817	904,808	126,009
Revenue from County Sources				
Motor Vehicle Tax	42,167	45,287	47,447	(2,160)
Recreational Vehicle Tax	929	996	1,046	(50)
Commercial Vehicle Tax	5,114	5,171	5,394	(223)
Revenue in Lieu of Taxes	325	551	274	277
Total Revenue from County Sources	48,535	52,005	54,161	(2,156)
Revenue from State Sources				
Supplemental State Aid	1,149,819	1,231,110	1,185,028	46,082
Total Cash Receipts	2,094,270	2,313,932	2,143,997	169,935
Expenditures and Transfers				
Instruction				
Salaries - Licensed	37,721		95,000	(95,000)
Group Insurance	5,434		25,000	(25,000)
Social Security	2,842		10,000	(10,000)
Purchased Professional and Technical Services		420		420
Other Professional and Technical Services	27,091	88,022		88,022
Purchased Property Services	4,905		125,000	(125,000)
General Teaching Supplies	24,216	266	52,000	(51,734)
Textbooks			25,000	(25,000)
Workbooks		9,933		9,933
Technology Supplies	45,808		125,000	(125,000)
Miscellaneous Supplies	251,294	130,522	115,000	15,522
Property (Equipment & Furnishings)	35,745	42,132	51,000	(8,868)
Other	846		16,000	(16,000)
Total Instruction	435,902	271,295	639,000	(367,705)
Support Services - Students				
Insurance		5,939		5,939
Support Services - Instr. Staff				
Technology Supplies	32,848	36,432		36,432
Property (Equipment & Furnishings)		96,186		96,186
Total Support Services - Instr. Staff	32,848	132,618		132,618
General Administration				
Insurance	805		10,000	(10,000)
Supplies and Materials			56,000	(56,000)
Property (Equipment & Furnishings)			10,000	(10,000)
Total General Administration	805		76,000	(76,000)
Support Services - Business				
Salaries - Non Licensed	18,861	59,411	80,000	(20,589)
Group Insurance	2,661	8,804	10,000	(1,196)
Social Security	1,408	4,416	12,000	(7,584)
Other Employee Benefits			10,000	(10,000)
Total Support Services - Business	22,930	72,631	112,000	(39,369)

Unified School District No. 258
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)
Operations and Maintenance				
Repairs and Maintenance	$ 41,235		27,000	(27,000)
Repair of Buildings	4,640		35,000	(35,000)
Other Purchased Property Services	24,439	5,350	26,130	(20,780)
Other Miscellaneous Purchased Services			25,000	(25,000)
Supplies and Materials	26,397	60,543		60,543
General Teaching Supplies			65,000	(65,000)
Property (Equipment & Furnishings)		55,428	20,000	35,428
Other			4,000	(4,000)
Total Operations and Maintenance	96,711	121,321	202,130	(80,809)
Fund Transfers				
Pre-School Aged At-Risk	125,000		9,042	(9,042)
Bilingual Education			454	(454)
At Risk K-12	223,311	191,232	241,776	(50,544)
Food Service	100,000	188,735	150,000	38,735
Professional Development		75,000		75,000
Special Education	564,408	629,738	389,792	239,946
Career and Postsecondary Education	516,785	475,000	450,000	25,000
Total Fund Transfers	1,529,504	1,559,705	1,241,064	318,641
Budget Adjustments				
Legal Max Adjustment			(106,939)	106,939
Budget Credit Adjustment			254	(254)
Total Expenditures and Transfers	2,118,700	2,163,509	2,163,509	
Receipts Over (Under) Expenditures and Transfers	(24,430)	150,423		
Unencumbered Cash, Beginning	43,687	19,257		
Unencumbered Cash, Ending	19,257	169,680		

Unified School District No. 258
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	$ 80,000		50,000	(50,000)
Transfer from Supplemental General Fund	125,000		9,042	(9,042)
Total Cash Receipts	205,000		59,042	(59,042)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	22,871	33,787	140,000	(106,213)
Salaries - Non Licensed		16,569	30,000	(13,431)
Group Insurance	8,676	18,580	30,000	(11,420)
Social Security	4,421	7,709	20,000	(12,291)
Other Miscellaneous Purchased Services			10,000	(10,000)
General Teaching Supplies	10,255	6,380	10,000	(3,620)
Textbooks			20,000	(20,000)
Property (Equipment & Furnishings)			45,000	(45,000)
Total Expenditures and Transfers	46,223	83,025	305,000	(221,975)
Receipts Over (Under) Expenditures and Transfers	158,777	(83,025)		
Unencumbered Cash, Beginning	121,315	280,092		
Unencumbered Cash, Ending	280,092	197,067		

Unified School District No. 258
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 760,656	578,673	816,380	(237,707)
Transfer from Supplemental General Fund	223,311	191,232	241,776	(50,544)
Total Cash Receipts	983,967	769,905	1,058,156	(288,251)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	702,995	526,810	900,000	(373,190)
Salaries - Non Licensed	147,240	132,980	250,000	(117,020)
Group Insurance	79,620	91,450	100,000	(8,550)
Social Security	47,836	42,290	60,000	(17,710)
Purchased Professional and Technical Services			16,263	(16,263)
Other Professional and Technical Services	6,494			
Other Miscellaneous Purchased Services	5,500	5,750		5,750
General Teaching Supplies	8,933	5,482		5,482
Total Expenditures and Transfers	998,618	804,762	1,326,263	(521,501)
Receipts Over (Under) Expenditures and Transfers	(14,651)	(34,857)		
Unencumbered Cash, Beginning	282,757	268,106		
Prior Year Encumbrances Cancelled		395		
Unencumbered Cash, Ending	268,106	233,644		

Unified School District No. 258
Bilingual 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 Supplemental General Fund	$		454	(454)
Total Cash Receipts			454	(454)
Expenditures and Transfers				
Instruction				
Salaries - Licensed			3,565	(3,565)
Total Expenditures and Transfers			3,565	(3,565)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning	3,111	3,111		
Unencumbered Cash, Ending	3,111	3,111		

Unified School District No. 258
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				
Revenue from Local Sources				
Other Revenue From Local Sources	$ 2,040	6,300		6,300
Operating Transfers				
Transfer from General Fund	950,000	850,000	958,971	(108,971)
Total Cash Receipts	952,040	856,300	958,971	(102,671)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	491,899	476,504	700,000	(223,496)
Salaries - Non Licensed	92,652	97,122	140,000	(42,878)
Group Insurance	60,060	66,659	80,000	(13,341)
Social Security	35,259	34,105	55,000	(20,895)
Other Employee Benefits			20,000	(20,000)
Purchased Professional and Technical Services	1,500	5,500		5,500
Other Professional and Technical Services		33,600		33,600
Other Miscellaneous Purchased Services	112	757	10,000	(9,243)
General Teaching Supplies			40,000	(40,000)
Technology Supplies			5,000	(5,000)
Miscellaneous Supplies	3,919	4,935		4,935
Property (Equipment & Furnishings)	37,903	23,844	40,000	(16,156)
Total Instruction	723,304	743,026	1,090,000	(346,974)
Support Services - Students				
Purchased Professional and Technical Services			160,000	(160,000)
Support Services - Instr. Staff				
Other Professional and Technical Services		2,450		2,450
General Administration				
Salaries - Licensed	15,183	1,971		1,971
Group Insurance	136	329		329
Social Security	467	266		266
Purchased Professional and Technical Services	5,148			
Other Purchased Services	865			
Communication Services	10,304	11,827		11,827
Supplies and Materials	5,273	6,339		6,339
General Teaching Supplies	592			
Other	3,471			
Total General Administration	41,439	20,732		20,732
School Administration				
Salaries - Licensed	6,160	20,013	40,000	(19,987)
Group Insurance		2,332	350	1,982
Social Security		1,483	1,000	483
Purchased Professional and Technical Services			11,000	(11,000)
Supplies and Materials			12,000	(12,000)
Other			7,500	(7,500)
Total School Administration	6,160	23,828	71,850	(48,022)
Operations and Maintenance				
Purchased Property Services	481			
Water/Sewer Services (Non-Energy)	332	957	1,200	(243)
	105			
Rentals/Leases	9,300		24,000	(24,000)
Other Purchased Property Services			1,000	(1,000)
Heating	354	386	1,000	(614)
Electricity	1,845	1,866	2,500	(634)
Other	9,300	6,200		6,200
Total Operations and Maintenance	21,717	9,409	29,700	(20,291)
Total Expenditures and Transfers	792,620	799,445	1,351,550	(552,105)

Unified School District No. 258
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts Over (Under) Expenditures and Transfers	$ 159,420	56,855		
Unencumbered Cash, Beginning	238,543	397,963		
Prior Year Encumbrances Cancelled		37		
Unencumbered Cash, Ending	397,963	454,855		

Unified School District No. 258
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)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
Ad Valorem Taxes	$ 478,564	585,865	531,397	54,468
Delinquent Taxes	5,071	6,423	1,953	4,470
16/20M Truck Tax	759	783		783
Interest on Investments	107,589	154,510	75,000	79,510
Other Revenue From Local Sources	21,136	4,335	20,000	(15,665)
Total Revenue from Local Sources	613,119	751,916	628,350	123,566
Revenue from County Sources				
Motor Vehicle Tax	23,315	24,551	25,743	(1,192)
Recreational Vehicle Tax	513	540	567	(27)
Commercial Vehicle Tax	2,785	2,799	2,926	(127)
Revenue in Lieu of Taxes			149	(149)
Total Revenue from County Sources	26,613	27,890	29,385	(1,495)
Revenue from State Sources				
General State Aid	294,133	378,973	392,205	(13,232)
Operating Transfers				
Transfer from General Fund	1,078,571	107,997	500,000	(392,003)
Total Cash Receipts	2,012,436	1,266,776	1,549,940	(283,164)
Expenditures and Transfers				
Instruction				
Property (Equipment & Furnishings)	21,709	297,450	500,000	(202,550)
Support Services - Students				
Technology Supplies			500,000	(500,000)
Property (Equipment & Furnishings)			500,000	(500,000)
Total Support Services - Students			1,000,000	(1,000,000)
School Administration				
Property (Equipment & Furnishings)			250,000	(250,000)
Operations and Maintenance				
Rentals/Leases	15,271	40,700		40,700
Property (Equipment & Furnishings)	23,299	544,180	500,000	44,180
Total Operations and Maintenance	38,570	584,880	500,000	84,880
Student Transportation				
Property (Equipment & Furnishings)			500,000	(500,000)
Monitoring Services				
Property (Equipment & Furnishings)	43,931			
Support Services - Other				
Property (Equipment & Furnishings)		30,069		30,069
Facilities Acquisition/Construction				
Site Improvement	13,127	1,004,376	4,500,000	(3,495,624)
New Buildings Acquisition and Construction			315,510	(315,510)
Total Facilities Acquisition/Construction	13,127	1,004,376	4,815,510	(3,811,134)
Total Expenditures and Transfers	117,337	1,916,775	7,565,510	(5,648,735)
Receipts Over (Under) Expenditures and Transfers	1,895,099	(649,999)		
Unencumbered Cash, Beginning	4,221,329	6,116,428		
Unencumbered Cash, Ending	6,116,428	5,466,429		

Unified School District No. 258
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Revenue from Local Sources				
User Charges and Fines	$ 4,680	4,030	4,500	(470)
Revenue from State Sources				
General State Aid	4,930	5,220	6,750	(1,530)
Total Cash Receipts	9,610	9,250	11,250	(2,000)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	6,300	6,300	20,000	(13,700)
Social Security	482	482	1,000	(518)
General Teaching Supplies	72	86	500	(414)
Total Instruction	6,854	6,868	21,500	(14,632)
Vehicle Operation/Maintenance				
Motor Fuel	258	165	5,143	(4,978)
Total Expenditures and Transfers	7,112	7,033	26,643	(19,610)
Receipts Over (Under) Expenditures and Transfers	2,498	2,217		
Unencumbered Cash, Beginning	12,895	15,393		
Unencumbered Cash, Ending	15,393	17,610		

Unified School District No. 258
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	$ 47,659	5,458		5,458
Adults and Non-Reimbursable Programs	12,890	12,159	5,220	6,939
Total Revenue from Local Sources	60,549	17,617	5,220	12,397
Revenue from State Sources				
General State Aid	3,018	3,643	2,800	843
Revenue from Federal Sources				
Federal Financial Assistance	269,009	391,667	309,124	82,543
Other Federal Financial Assistance	49,896	16,858	40,000	(23,142)
Total Revenue from Federal Sources	318,905	408,525	349,124	59,401
Operating Transfers				
Transfer from General Fund	135,000	188,735	70,000	118,735
Transfer from Supplemental General Fund			150,000	(150,000)
Total Operating Transfers	135,000	188,735	220,000	(31,265)
Total Cash Receipts	517,472	618,520	577,144	41,376
Expenditures and Transfers				
Food Service Operations				
Salaries - Non Licensed	93,836	155,884	200,000	(44,116)
Group Insurance	28,432	16,735	38,000	(21,265)
Social Security	11,097	11,723	17,000	(5,277)
Purchased Professional and Technical Services	4,779			
Tuitions	58,235			
Other Miscellaneous Purchased Services	646	1,969	30,000	(28,031)
Food and Milk	238,485	330,878	376,337	(45,459)
Miscellaneous Supplies	19,764	28,602	32,000	(3,398)
Property (Equipment & Furnishings)	433	3,917	30,000	(26,083)
Other	5,002			
Total Food Service Operations	460,709	549,708	723,337	(173,629)
Budget Credit Adjustment			59,401	(59,401)
Total Expenditures and Transfers	460,709	549,708	782,738	(233,030)
Receipts Over (Under) Expenditures and Transfers	56,763	68,812		
Unencumbered Cash, Beginning	89,583	146,346		
Unencumbered Cash, Ending	146,346	215,158		

Unified School District No. 258
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 Local Sources				
Other Revenue From Local Sources	$ 25	250		250
Revenue from State Sources				
General State Aid	6,065	10,572	6,750	3,822
Operating Transfers				
Transfer from General Fund	100,000		20,000	(20,000)
Transfer from Supplemental General Fund		75,000		75,000
Total Operating Transfers	100,000	75,000	20,000	55,000
Total Cash Receipts	106,090	85,822	26,750	59,072
Expenditures and Transfers				
Instruction				
Salaries - Licensed		8,160	20,000	(11,840)
Salaries - Non Licensed			15,000	(15,000)
Social Security		403		403
Purchased Professional and Technical Services		17,205	50,000	(32,795)
Other Professional Services	14,416	15,151		15,151
Other Purchased Services			54,007	(54,007)
Books and Periodicals			5,000	(5,000)
Technology Supplies			5,000	(5,000)
Miscellaneous Supplies			10,000	(10,000)
Total Instruction	14,416	40,919	159,007	(118,088)
Support Services - Instr. Staff				
Salaries - Non Licensed		798		798
Purchased Professional and Technical Services	18,884	29,820		29,820
Other Purchased Services	11,621	11,284		11,284
Miscellaneous Supplies	291	5,308		5,308
Total Support Services - Instr. Staff	30,796	47,210		47,210
Support Services - Business				
Purchased Professional and Technical Services		1,301		1,301
Total Expenditures and Transfers	45,212	89,430	159,007	(69,577)
Receipts Over (Under) Expenditures and Transfers	60,878	(3,608)		
Unencumbered Cash, Beginning	73,483	134,361		
Unencumbered Cash, Ending	134,361	130,753		

Unified School District No. 258
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Cash Receipts				
Operating Transfers				
Transfer from General Fund	$ 1,471,680	1,358,858	1,154,232	204,626
Transfer from Supplemental General Fund	564,408	629,738	389,792	239,946
Total Cash Receipts	2,036,088	1,988,596	1,544,024	444,572
Expenditures and Transfers				
Instruction				
Salaries - Licensed			100,000	(100,000)
Salaries - Non Licensed			50,000	(50,000)
Group Insurance			32,670	(32,670)
Social Security			10,000	(10,000)
LEA Payments to COOP's/Interlocals	710,596	779,252	780,000	(748)
LEA State Aid Flowthrough Payments to COOP's/Interlocals	886,112	962,574	1,100,000	(137,426)
General Teaching Supplies	121	278	5,000	(4,722)
Textbooks			10,000	(10,000)
Technology Supplies			10,000	(10,000)
Total Instruction	1,596,829	1,742,104	2,097,670	(355,566)
Vehicle Operation Services				
Salaries - Non Licensed	11,481	9,048	35,000	(25,952)
Group Insurance	359	1,045	10,000	(8,955)
Social Security	878	692	5,000	(4,308)
Motor Fuel	1,795		6,000	(6,000)
Other			3,000	(3,000)
Total Vehicle Operation Services	14,513	10,785	59,000	(48,215)
Monitoring Services				
Motor Fuel	750	1,484		1,484
Total Expenditures and Transfers	1,612,092	1,754,373	2,156,670	(402,297)
Receipts Over (Under) Expenditures and Transfers	423,996	234,223		
Unencumbered Cash, Beginning	253,520	677,516		
Unencumbered Cash, Ending	677,516	911,739		

Unified School District No. 258
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	$ 1,433			
Revenue from State Sources				
CTE Transportation State Aid			3,600	(3,600)
Revenue from Federal Sources				
Federal Financial Assistance	42,051	1,696	40,000	(38,304)
Operating Transfers				
Transfer from General Fund	70,000	50,000	50,000	
Transfer from Supplemental General Fund	516,785	475,000	450,000	25,000
Total Operating Transfers	586,785	525,000	500,000	25,000
Total Cash Receipts	630,269	526,696	543,600	(16,904)
Expenditures and Transfers				
Instruction				
Salaries - Licensed	325,684	349,259	565,605	(216,346)
Group Insurance	37,098	44,146	55,000	(10,854)
Social Security	25,624	27,401	50,000	(22,599)
Other Employee Benefits			25,000	(25,000)
Other Miscellaneous Purchased Services			15,000	(15,000)
General Teaching Supplies	84,181	16,596	125,000	(108,404)
Textbooks	211		2,000	(2,000)
Miscellaneous Supplies		301	95,000	(94,699)
Property (Equipment & Furnishings)	645	1,261	3,000	(1,739)
Total Instruction	473,443	438,964	935,605	(496,641)
Support Services - Instr. Staff				
Purchased Property Services			2,500	(2,500)
Operations and Maintenance				
Purchased Property Services	317	8,239		8,239
Water/Sewer Services (Non-Energy)		183		183
Supplies and Materials	30,465	30,566		30,566
Electricity	417	239	1,000	(761)
Total Operations and Maintenance	31,199	39,227	1,000	38,227
Total Expenditures and Transfers	504,642	478,191	939,105	(460,914)
Receipts Over (Under) Expenditures and Transfers	125,627	48,505		
Unencumbered Cash, Beginning	273,511	399,138		
Unencumbered Cash, Ending	399,138	447,643		

Unified School District No. 258
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	$ 727,741	690,358	800,515	(110,157)
Total Cash Receipts	727,741	690,358	800,515	(110,157)
Expenditures and Transfers				
Instruction				
Other Employee Benefits	556,502	528,675	612,154	(83,479)
Support Services - Students				
Other Employee Benefits	12,153	11,529	13,368	(1,839)
Support Services - Instr. Staff				
Other Employee Benefits	5,240	4,971	5,764	(793)
General Administration				
Other Employee Benefits	28,091	26,648	30,900	(4,252)
School Administration				
Other Employee Benefits	52,761	50,051	58,037	(7,986)
Support Services - Business				
Other Employee Benefits	801		881	(881)
Operations and Maintenance				
Other Employee Benefits	40,099	38,039	44,109	(6,070)
Student Transportation				
Other Employee Benefits	7,487		11,047	(11,047)
Vehicle Operation Services				
Other Employee Benefits	2,556	9,527		9,527
Operation of Non-Instruction Services				
Other Employee Benefits	22,051	20,918	24,255	(3,337)
Total Expenditures and Transfers	727,741	690,358	800,515	(110,157)
Receipts Over (Under) Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Unified School District No. 258
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	$	30,000	
Total Cash Receipts		30,000	
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		30,000	
Unencumbered Cash, Beginning		700,000	730,000
Unencumbered Cash, Ending		730,000	730,000

Unified School District No. 258
Textbook and Student Material Revolving 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			
User Charges and Fines	$	9,724	8,080
Rental Fees and Books		6,462	
Total Cash Receipts		16,186	8,080
Expenditures and Transfers			
Instruction			
Textbooks		10,000	7,285
Total Expenditures and Transfers		10,000	7,285
Receipts Over (Under) Expenditures and Transfers		6,186	795
Unencumbered Cash, Beginning		135,399	141,585
Unencumbered Cash, Ending		141,585	142,380

Unified School District No. 258
Recreation Commission 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				
Ad Valorem Taxes	$ 143,664	182,712	165,408	17,304
Delinquent Taxes	1,600	1,912	586	1,326
16/20M Truck Tax	227	245		245
Other Revenue From Local Sources			3,700	(3,700)
Total Revenue from Local Sources	145,491	184,869	169,694	15,175
Revenue from County Sources				
Motor Vehicle Tax	7,286	7,508	7,944	(436)
Recreational Vehicle Tax	160	166	175	(9)
Commercial Vehicle Tax	870	842	903	(61)
Revenue in Lieu of Taxes	53	100	46	54
Total Revenue from County Sources	8,369	8,616	9,068	(452)
Total Cash Receipts	153,860	193,485	178,762	14,723
Expenditures and Transfers				
Community Services Operations				
Community Service Operations	158,457	182,932	178,721	4,211
Total Expenditures and Transfers	158,457	182,932	178,721	4,211
Receipts Over (Under) Expenditures and Transfers	(4,597)	10,553		
Unencumbered Cash, Beginning	4,597			
Unencumbered Cash, Ending		10,553		

Unified School District No. 258
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	$ 418,055	294,768
Total Cash Receipts	418,055	294,768
Expenditures and Transfers		
Instruction		
Salaries - Licensed	373,737	103,160
Group Insurance	3,490	75
Social Security	16,332	5,345
Purchased Professional and Technical Services		53,346
Other Miscellaneous Purchased Services		53,802
General Teaching Supplies	1,191	32,832
Total Instruction	394,750	248,560
Operations and Maintenance		
Salaries - Non Licensed	17,077	
Supplies and Materials	15,000	28,973
Total Operations and Maintenance	32,077	28,973
Total Expenditures and Transfers	426,827	277,533
Receipts Over (Under) Expenditures and Transfers	(8,772)	17,235
Unencumbered Cash, Beginning	(8,463)	(17,235)
Unencumbered Cash, Ending	(17,235)	

Unified School District No. 258
REAP 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 Federal Sources		
Federal Financial Assistance	$ 21,352	67,723
Total Cash Receipts	21,352	67,723
Expenditures and Transfers		
Instruction		
Salaries - Licensed	5,396	26,895
Group Insurance		3,431
Social Security		645
General Teaching Supplies	983	
Technology Supplies		6,298
Total Instruction	6,379	37,269
Operations and Maintenance		
Purchased Professional and Technical Services	17,943	13,463
Other	13,971	
Total Operations and Maintenance	31,914	13,463
Total Expenditures and Transfers	38,293	50,732
Receipts Over (Under) Expenditures and Transfers	(16,941)	16,991
Unencumbered Cash, Beginning		(16,941)
Unencumbered Cash, Ending	(16,941)	50

Unified School District No. 258
Special Mini-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		
Other Revenue From Local Sources	$ 32,985	43,080
Donations	56,711	108,699
Total Revenue from Local Sources	89,696	151,779
Revenue from State Sources		
Kansas Safe and Secure Schools	9,460	8,635
Kansas CIF Pre-K Pilot Program		11,850
Total Revenue from State Sources	9,460	20,485
Revenue from Federal Sources		
Federal Financial Assistance	81,992	2,717,896
TANF Funds		11,850
Total Revenue from Federal Sources	81,992	2,729,746
Total Cash Receipts	181,148	2,902,010
Expenditures and Transfers		
Instruction		
Salaries - Non Licensed		23,700
Supplies and Materials		13,852
General Teaching Supplies		24,644
Equipment	10,809	
Total Instruction	10,809	62,196
Support Services - Students		
Purchased Professional and Technical Services		50,575
Supplies and Materials		1,394
Total Support Services - Students		51,969
Facilities Acquisition/Construction		
New Buildings Acquisition and Construction	174,739	4,643,796
Total Expenditures and Transfers	185,548	4,757,961
Receipts Over (Under) Expenditures and Transfers	(4,400)	(1,855,951)
Unencumbered Cash, Beginning	637,365	632,965
Unencumbered Cash, Ending	632,965	(1,222,986)

Unified School District No. 258
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	$ 153,025	151,207
Total Cash Receipts	153,025	151,207
Expenditures and Transfers		
Instruction		
Salaries - Licensed	127,458	131,873
Group Insurance	4,622	4,951
Social Security	9,737	10,093
General Teaching Supplies	16,107	603
Technology Supplies		5,076
Total Expenditures and Transfers	157,924	152,596
Receipts Over (Under) Expenditures and Transfers	(4,899)	(1,389)
Unencumbered Cash, Beginning	6,286	1,387
Prior Year Encumbrances Cancelled		284
Unencumbered Cash, Ending	1,387	282

Unified School District No. 258
Improving Teacher Quality 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	$ 32,897	15,363
Total Cash Receipts	32,897	15,363
Expenditures and Transfers		
Instruction		
Salaries - Licensed	15,006	20,175
Group Insurance	117	500
Social Security	726	845
Purchased Professional and Technical Services	5,845	
Total Instruction	21,694	21,520
Support Services - Instr. Staff		
Textbooks	2,326	244
Total Expenditures and Transfers	24,020	21,764
Receipts Over (Under) Expenditures and Transfers	8,877	(6,401)
Unencumbered Cash, Beginning	(7,590)	1,287
Unencumbered Cash, Ending	1,287	(5,114)

Unified School District No. 258
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 Federal Sources		
Federal Financial Assistance	$ 433,813	90,421
Total Cash Receipts	433,813	90,421
Expenditures and Transfers		
Support Services - Students		
Salaries - Non Licensed	69,813	
Group Insurance	1,094	49,180
Social Security	41,283	2,889
Other Employee Benefits	7,499	
Other	229,430	539
Total Expenditures and Transfers	349,119	52,608
Receipts Over (Under) Expenditures and Transfers	84,694	37,813
Unencumbered Cash, Beginning	(122,507)	(32,035)
Prior Year Encumbrances Cancelled	5,778	
Unencumbered Cash, Ending	(32,035)	5,778

Unified School District No. 258
Masonic Literacy 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			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		9	9
Unencumbered Cash, Ending		9	9

Unified School District No. 258
Mental Health 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			
Donations	$	4,000	
Total Cash Receipts		4,000	
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers		4,000	
Unencumbered Cash, Beginning		5,082	9,082
Unencumbered Cash, Ending		9,082	9,082

Unified School District No. 258
MHIT 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 State Sources		
General State Aid	$ 77,605	
Total Cash Receipts	77,605	
Expenditures and Transfers		
Support Services - Students		
Salaries - Licensed	38,802	
Salaries - Non Licensed	31,403	
Social Security	7,400	
Total Expenditures and Transfers	77,605	
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Unified School District No. 258
SEK Mental Health 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			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		5,000	5,000
Unencumbered Cash, Ending		5,000	5,000

Unified School District No. 258
Health Care 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			
None	$		
Expenditures and Transfers			
None			
Receipts Over (Under) Expenditures and Transfers			
Unencumbered Cash, Beginning		1,986	1,986
Unencumbered Cash, Ending		1,986	1,986

Unified School District No. 258
School Nurse 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		
Donations	$ 40,000	
Total Cash Receipts	40,000	
Expenditures and Transfers		
Support Services - Students		
Salaries - Non Licensed		28,551
Social Security	248	
Total Expenditures and Transfers	248	28,551
Receipts Over (Under) Expenditures and Transfers	39,752	(28,551)
Unencumbered Cash, Beginning	14,882	54,634
Unencumbered Cash, Ending	54,634	26,083

Unified School District No. 258
Families and Schools Together 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		
None	$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	13,252	13,252
Unencumbered Cash, Ending	13,252	13,252

Unified School District No. 258
Bond and Interest 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	$ 823,230	991,400	899,802	91,598
Delinquent Taxes	5,333	7,592	3,368	4,224
16/20M Truck Tax	33	992		992
Total Revenue from Local Sources	828,596	999,984	903,170	96,814
Revenue from County Sources				
Motor Vehicle Tax	15,648	37,241	36,456	785
Recreational Vehicle Tax	370	831	804	27
Commercial Vehicle Tax	3,317	4,797	4,144	653
Revenue in Lieu of Taxes	303	539	212	327
Total Revenue from County Sources	19,638	43,408	41,616	1,792
Revenue from State Sources				
General State Aid	85,894	112,080	112,080	
Total Cash Receipts	934,128	1,155,472	1,056,866	98,606
Expenditures and Transfers				
Debt Service				
Redemption of Principal	325,000	390,000	390,000	
Interest (Coupons)	748,675	730,800	730,800	
Commission and Postage			100	(100)
Total Expenditures and Transfers	1,073,675	1,120,800	1,120,900	(100)
Receipts Over (Under) Expenditures and Transfers	(139,547)	34,672		
Unencumbered Cash, Beginning	1,805,551	1,666,004		
Unencumbered Cash, Ending	1,666,004	1,700,676		

Unified School District No. 258
School Building Remodeling Project 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		
Investment Income	$ 747,827	248,187
Other Revenue From Local Sources	9,210	
Total Cash Receipts	757,037	248,187
Expenditures and Transfers		
Facilities Acquisition/Construction		
Architecture and Engineering Services	164,467	52,513
Building Repair and Remodeling	12,949,000	13,908
Total Expenditures and Transfers	13,113,467	66,421
Receipts Over (Under) Expenditures and Transfers	(12,356,430)	181,766
Unencumbered Cash, Beginning	12,568,247	211,817
Prior Year Encumbrances Cancelled		241,944
Unencumbered Cash, Ending	211,817	635,527

Unified School District No. 258
Humboldt, 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:				
Activity	$ 501	191	435	257
Special Project	512	35	435	112
Yearbook	1,463	800	1,020	1,243
Middle School:				
Art Club	106			106
Pep Club	3,306	205	470	3,041
Project	551	202	174	579
Student Council	3,808	1,405	963	4,250
High School:				
All American	1,806			1,806
Art Club	9			9
Band	1,019	7,668	4,164	4,523
Baseball	446	350	795	1
Class of '23	1,604		50	1,554
Class of '24	346		50	296
Class of '25	4,019	21,108	24,754	373
Class of '26	1,045	9,860	5,776	5,129
Class of '27	489	810	50	1,249
Class of '28	-	870	50	820
Concessions	2,592	56,582	57,401	1,773
Construction	-	1,010	133	877
Cross Country	4,951	9,531	10,904	3,578
CTE	2,604	8,669	6,151	5,122
Cub Cards	711			711
Dance Team	1,003	500		1,503
Drama	401	206		607
FCA	35	750	59	726
FCCLA Scholarship	37			37
FCCLA/FHA	1,508	33,197	30,536	4,169
FFA	21,477	740	628	21,589
Football	1,266	250	996	520
Healthy Lifestyle	660			660
HHS Afterschool	-	2,000		2,000
HHS Volleyball	1,202	11,366	9,020	3,548
HS Boys Basketball	660	1,450	1,680	430
HS FACS	141	75	75	141
HS Girls Basketball	605	7,294	4,645	3,254
MS Girls Basketball	35	665	648	52
National Honor Society	445	84	301	228
Revtrak	35	489	489	35
Skills USA	611			611
Softball	16	210	57	169
Spirit Club	925	5,599	6,284	240
Student Activities	63	4,437	2,070	2,430
Student Council	325	2,186	1,427	1,084
Sundowner	175			175
Weightlifting	777	90	75	792
Other Agency Funds:				
Board Office:				
Health Insurance	7,029	37,084	41,437	2,676
Operations	(489)	9,154	10,313	(1,648)
Sales Tax	(40)	2,717	2,560	117
Collections	510	69	301	278
Elementary				
Sales Tax	-	203	203	-
Middle School				
Sales Tax	-	55	55	-
High School				
Sales Tax	-	9,103	9,082	21
Total Agency Funds	71,300	249,269	236,716	83,853

Unified School District No. 258
Humboldt, Kansas
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis

Fund	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Middle School:						
Athletics	$ 13	255		268	-	268
High School:						
Athletics	7,133	71,072	80,333	(2,128)	-	(2,128)
Subtotal Gate Receipts	7,146	71,327	80,333	(1,860)	-	(1,860)
Special Projects:						
Elementary:						
Library	992	5,756	3,214	3,534	-	3,534
Middle School:						
Pictures	1,473	643	537	1,579	-	1,579
Technology (Student Fund)	11	75	75	11	-	11
Misc.	186		160	26	-	26
Revtrak	1			1	-	1
After School Supplies	-	2,000		2,000	-	2,000
Telephone	-	33		33	-	33
High School:						
Athletic Gifts and Sponsors	-	100		100	-	100
Library	3,618		10	3,608	-	3,608
Publications	11,711	17,902	26,632	2,981	-	2,981
Special Project	2,131	3,607	3,579	2,159	-	2,159
Subtotal Special Projects	20,123	30,116	34,207	16,032	-	16,032
Total District Activity Funds	29,698	101,443	114,540	14,172	-	14,172

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Unified School District No. 258
Humboldt, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*, the financial statement of Unified School District No. 258, Humboldt, Kansas, (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated May 26, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Chanute, Kansas
May 26, 2026

Rodney M. Burns
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 258
Humboldt, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Unified School District No. 258, Humboldt, Kansas, (the District) with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs, identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and other provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given those limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Chanute, Kansas
May 26, 2026

Unified School District No. 258
Humboldt, Kansas
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2025

I. Summary of Independent Auditors' Results

Financial Statement:
The independent auditors' report expresses an adverse opinion on the financial statement of Unified School District No. 258 on the Generally Accepted Accounting Principles (GAAP) basis of accounting, but an unmodified opinion on the regulatory basis of accounting as prescribed by the State of Kansas.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported
Non compliance or other matters required to be reported under *Government Auditing Standards?*	____	Yes	X	No

Federal Awards:
Internal control over major programs:

Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None reported

The independent auditors' report on compliance for the major federal award programs for Unified School District No. 258 expresses an unmodified opinion.

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____	Yes	X	No

Identification of major programs:

U.S. Department of the Treasury	
Coronavirus Capital Projects Fund	CFDA #21.029

The threshold for distinguishing Types A and B programs was $750,000.

Auditee qualified as a low risk auditee?	____	Yes	X	No

II. Financial Statement Findings

None.

III. Federal Award Findings and Questioned Costs

None.

Unified School District No. 258
Humboldt, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Cash Receipts	Disbursements/ Expenditures
U.S. Department of Agriculture				
Passed through State Department of Education				
Child Nutrition Cluster:				
School Breakfast Program	D0258	10.553	$ 114,221	114,221
National School Lunch Program	D0258	10.555	201,414	201,414
Summer Food Service Program for Children	D0258	10.559	76,030	76,030
Fresh Fruits and Vegetables Program	D0258	10.582	16,858	16,858
	Total Child Nutrition Cluster		408,523	408,523
Total U.S. Department of Agriculture			408,523	408,523
U.S. Department of Treasury				
Passed through State Department of Education				
Coronavirus Capital Projects Fund - COVID-19	D0258	21.029	2,717,896	2,893,142 (1)
Total U.S. Department of Treasury			2,717,896	2,893,142
U.S. Department of Education				
Passed through State Department of Education				
Title I Grant to Local Educational Agencies	D0258	84.010	134,456	135,846
Supporting Effective Instruction State Grants	D0258	84.367	15,363	21,764
Student Support and Academic Enrichment Program	D0258	84.424	16,750	16,750
American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)- COVID-19	D0258	84.425U	294,766	277,531
Passed through Southeast Kansas Education Service Center				
Career and Technical Education - Basic Grants to States		84.048	1,696	1,696
Rural Education (Direct)		84.358	67,723	50,732
Total U.S. Department of Education			530,754	504,319
U.S. Department of Health and Human Services				
Passed through Kansas Department of Education				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - COVID-19	D0258	93.323	90,421	52,608
477 Cluster:				
Temporary Assistance for Needy Families	D0258	93.558	11,850	11,850
		Total 477 Cluster	11,850	11,850
Total U.S. Department of Health and Human Services			102,271	64,458
Total Federal Awards			3,759,444	3,870,442

(1) This program was considered to be a major program

No awards were passed through to subrecipients

Note to the Schedule of Expenditures of Federal Awards:

Note A: General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Unified School District No. 258, Humboldt, Kansas (the District). The reporting entity is defined in Note 1 of the District's basic financial statement. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies are included on the Schedule.

Note B: Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate as allowed under the Uniform Guidance

Note C: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is presented using a modified cash basis of accounting. Expenditures shown here include disbursements and accounts payable, but not encumbrances. This differs from the basis of accounting used in the financial statements, which is described in Note 1 of the District's regulatory financial statement, which does include encumbrances as expenditures. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.