UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS
FINANCIAL STATEMENT

For the Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2025

TABLE OF CONTENTS

	Page
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-4
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	5
Notes to the Financial Statement	6-16
REGULATORY REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)	18
SCHEDULE 2	
Schedule of Receipts and Expenditures -	
A. General Fund	19
B. Supplemental General Fund	20
C. At Risk (4 Year Old) Fund	21
D. At Risk (K-12) Fund	22
E. Bilingual Education Fund	23
F. Virtual Education Fund	24
G. Capital Outlay Fund	25
H. Driver Training Fund	26
I. Food Service Fund	27
J. Professional Development Fund	28
K. Parent Education Fund	29
L. Special Education Fund	30-31
M. Career and Postsecondary Education Fund	32
N. Health Care Reserve Fund	33
O. KPERS Special Retirement Contribution Fund	34
P. Contingency Reserve Fund	35
Q. Textbook Rental Fund	36
R. Grant Activity	37-39
S. Bond and Interest Fund	40

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENT

For the Year Ended June 30, 2025

TABLE OF CONTENTS

	Page
(continued)	
SCHEDULE 3 Schedule of Receipts and Disbursements - Student Activity Funds	41-43
SCHEDULE 4 Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	44-45
SUPPLEMENTARY INFORMATION	
SCHEDULE 5 Schedule of Expenditures - Actual and Budget - General Fund	47-50
SCHEDULE 6 Schedule of Expenditures of Federal Awards	51-52
Notes to Schedule of Expenditures of Federal Awards	53
OTHER INFORMATION	
GRAPH 1 Comparison of Receipts	55
GRAPH 2 Comparison of Expenditures	56
GRAPH 3 Comparison of Expenditures Subject to Legal Max - General Fund	57
APPENDIX - SINGLE AUDIT	
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*	59-60
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in Accordance with the Uniform Guidance	61-63
Schedule of Findings and Questioned Costs	64-65
Corrective Action Plan and Comments on Audit Resolution Matters Relating to the Federal Award Programs	66

FINANCIAL SECTION

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on the Audit of the Financial Statement

Opinions

We have audited the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash of Unified School District No. 457, Garden City, Kansas (the District), a municipality, as of and for the year ended June 30, 2025, and the related notes to the financial statement.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement 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 basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *Kansas Municipal Audit and Accounting Guide's (KMAAG)* regulatory basis of accounting and budget laws as described in Note 1.

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 Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the District, as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the *KMAAG*, and the standards applicable to financial audits contained in *Government Auditing Standards (GAS),* issued by the Comptroller General of the United States. 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 audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note 1 of the financial statement, the financial statement is prepared by the District on the basis of accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws, 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 and pervasive.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the accounting practices prescribed or permitted by the State of Kansas to demonstrate compliance with the *KMAAG's* regulatory basis of accounting and budget laws. 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, the *KMAAG* and *GAS* 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, the *KMAAG* and *GAS*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the regulatory basis fund summary statement of receipts, expenditures and unencumbered cash (the financial statement) as a whole. The regulatory basis summary of expenditures - actual and budget, the regulatory basis individual fund schedules of receipts and expenditures, the regulatory basis schedule of receipts and disbursements - student activity funds, and the regulatory basis schedule of 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 financial statement; however, they are required to be presented under the provisions of the *KMAAG*. In addition, the supplementary information (Schedules 5 and 6 as listed in the table of contents) which includes the Schedule of Expenditures of Federal Awards, required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the accompanying supplementary information, including the Schedule of Expenditures of Federal Awards, is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with GAAS, the *KMAAG* and *GAS*, the financial statement of the District as of and for the year ended June 30, 2024, (not presented herein), and have issued our report thereon dated December 13, 2024, which contained an unmodified opinion on the financial statement. The 2024 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/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures for the year ended June 30, 2025, (Schedules 2 and 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 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 financial statement or to the 2024 financial statement itself, and other additional procedures in accordance with GAAS, the *KMAAG* and *GAS*. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the financial statement. The other information comprises the other supplementary information section (Graphs 1 through 3 as listed in the table of contents) but does not include the financial statement and our auditor's report thereon. Our opinions on the financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *GAS*, we have also issued our report dated January 20, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *GAS* in considering the District's internal control over financial reporting and compliance.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 20, 2026

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

	Unencumbered Cash (Deficit) Balance July 1, 2024	Receipts	Expenditures	Unencumbered Cash (Deficit) Balance June 30, 2025	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2025
General Funds:						
General	$ -	$ 63,564,559	$ 63,564,559	$ -	$ 4,204,894	$ 4,204,894
Supplemental General	190,571	20,621,792	20,442,260	370,103	239,105	609,208
Special Purpose Funds:						
At Risk (4 Year Old)	492,112	250,000	245,207	496,905	36,284	533,189
At Risk (K-12)	2,914,236	19,848,471	19,792,457	2,970,250	268,618	3,238,868
Bilingual Education	1,064,611	3,266,311	2,159,022	2,171,900	172,134	2,344,034
Virtual Education	631,685	300,000	295,291	636,394	13,421	649,815
Capital Outlay	16,409,101	12,359,145	4,757,847	24,010,399	1,440,095	25,450,494
Driver Training	106,414	15,535	4,293	117,656	-	117,656
Food Service	1,784,159	4,570,776	5,287,476	1,067,459	3,955	1,071,414
Professional Development	1,061,844	458,222	488,877	1,031,189	146,050	1,177,239
Parent Education	-	437,742	437,742	-	22,321	22,321
Special Education	2,131,772	12,739,970	12,394,666	2,477,076	644,098	3,121,174
Career and Postsecondary Education	451,603	1,200,000	1,162,568	489,035	836	489,871
Health Care Reserve	2,373,491	15,063,976	12,789,227	4,648,240	835,120	5,483,360
KPERS Special Retirement Contribution	-	7,238,835	7,238,835	-	-	-
Contingency Reserve	4,495,000	-	-	4,495,000	-	4,495,000
Textbook Rental	2,643,520	770,121	60,023	3,353,618	1,869	3,355,487
Grant Activity	(2,242,432)	11,179,834	9,070,639	(133,237)	637,741	504,504
District Activities	-	1,305,872	1,305,872	-	518,957	518,957
Bond and Interest Funds:						
Bond and Interest	5,147,967	8,020,679	7,307,656	5,860,990	-	5,860,990
Agency Funds:						
Interest on Idle Funds	-	1,779,088	1,779,088	-	-	-
Payroll	-	58,340,261	58,340,261	-	962,426	962,426
Totals (excluding student activity funds) (memorandum only)	$ 39,655,654	$ 243,331,189	$ 228,923,866	$ 54,062,977	$ 10,147,924	$ 64,210,901

Composition of Cash:	
Commerce Bank	$ 6,316,456
Less outstanding checks	(2,393,668)
Total cash - Commerce Bank	3,922,788
Equity Bank	1,990,222
Less outstanding checks	(671,543)
Total cash - Equity Bank	1,318,679
Dream First Bank	35,013,749
Less outstanding checks	(13,750)
Total cash - Dream First Bank	34,999,999
Petty cash accounts	250
Certificates of deposit:	
Commerce Bank	5,000,000
Investments:	
Repurchase agreements:	
Commerce Bank	14,871,438
U.S. Treasury bills:	
Commerce Bank	4,897,469
Total investments	19,768,907
Total cash and investments	65,010,623
Less student activity funds	(799,722)
Total Treasurer's cash (excluding student activity funds)	$ 64,210,901

The accompanying Notes to the Financial Statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to the Financial Statement
For the Year Ended June 30, 2025

1. Summary of significant accounting policies

A. Financial reporting entity

Unified School District No. 457, Garden City, Kansas (the District), is a municipal corporation governed by an elected seven-member board. The financial statement presents Unified School District No. 457, Garden City, Kansas (the municipal financial reporting entity). There are no related municipal entities included in the District's reporting entity because none were established to benefit the District.

B. Regulatory basis of accounting and departure from accounting principles generally accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory 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 *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

C. Regulatory basis fund types

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 fund types are used by the District:

General funds – the chief operating funds; used to account for all resources except those required to be accounted for in another fund.

Special Purpose funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

Agency funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (e.g., interest clearing fund, payroll clearing fund, etc.).

D. Cash and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the District (except for investments in the Kansas Municipal Investment Pool). Cash includes amounts in demand deposits, time deposits and certificates of deposit. Investments of the pooled accounts consist primarily of investments with the Kansas Municipal Investment Pool and U.S. government securities carried at cost, which approximates market value. Interest income earned is allocated as designated by the Board.

1. Summary of significant accounting policies (continued)

D. Cash and investments (continued)
State statutes authorize the District to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. Investments of the District are stated at fair value which equals cost. The aggregate value of the investments at June 30, 2025, is $19,768,907.

E. Property taxes and special assessments
The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas are the responsibility of the counties. The County Appraiser annually determines assessed valuations based on real property transactions as recorded by the Register of Deeds and personal property holdings reported by taxpayers. The County Clerk spreads the annual assessment on the tax rolls and the County Treasurer collects the taxes for all taxing entities within the County.

Taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st 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 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing the taxes collected in the year levied prior to January 1st of the ensuing year. One-half of the property taxes are due December 20th and distributed to the District by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the District by June 5th. The District Treasurer draws available funds from the County Treasurer's office at designated times throughout the year.

F. Interfund transactions
Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the District, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

G. Memorandum totals
Total rows on the financial statement are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidated financial information is presented nor are all required disclosures presented for these amounts.

2. Stewardship, compliance and accountability

A. Budgetary information
Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, 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 15th.

2. Stewardship, compliance and accountability

A. Budgetary information (continued)

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 District is holding a revenue neutral rate hearing, the budget timeline has been adjusted with adoption of the final budget on or before September 20th. The District did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time.

Amendments to the original budget were approved by the governing body, resulting in additional budget authority as follows:

Fund	Increase
Parent Education	$ 29,040

A qualified budget adjustment for expenditures outside the legal maximum budget for the General fund exists for juvenile detention center expenditures resulting in additional budget authority as follows:

Fund	Increase
General	$ 72,197

The legal level of budgetary control is the fund level. 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. Regulatory receipts are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the District 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 agency funds and the following special purpose funds:

Health Care Reserve
Contingency Reserve
Textbook Rental

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
Grant Activity
District Activities

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.

B. Compliance with finance related legal and contractual provisions
References made herein to the statutes are not intended as interpretations of the law, but are offered for consideration of the Kansas Department of Administration's Chief Financial Officer, and interpretation by the County Attorney and the legal representation of the District.

There are no known material violations of financial related legal and contractual provisions including Kansas statutes, regulations, contracts, debt covenants, or other agreements for the year ended June 30, 2025. Funds with deficit unencumbered cash balances are discussed in Note 2, Item C.

C. Deficit unencumbered cash
The following fund had a deficit unencumbered cash balance as of June 30, 2025:

Grant Activity	$ (133,237)

Grant funds and other reimbursements were due to the District at year end to cover the deficit in this fund.

3. Detailed note on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown in the composition of cash on the summary of receipts, expenditures and unencumbered cash on Statement 1 is as follows:

Carrying amount of deposits	$ 45,241,466
Repurchase agreements - Treasury obligations	14,871,438
U.S. Treasury bills	4,897,469
Cash on hand	250
Total cash	$ 65,010,623

At June 30, 2025, the District had the following investments:

		Investment Maturities (in years)		
Investment Type	Fair Value	Less than 1	1-2	Rating
Repurchase agreements - Treasury obligations	$ 14,871,438	$ 14,871,438	$ -	N/A
U.S. Treasury bills	4,897,469	4,897,469	-	N/A
Total fair value	$ 19,768,907	$ 19,768,907	$ -	

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

3. Detailed note on all funds (continued)

A. Deposits and investments (continued)

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. The rating of the District's investments is noted above.

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 K.S.A. 9-1405. The District's allocation of investments as of June 30, 2025, is as follows:

Investment Type	Percentage of Investments
Treasury obligations	75.23%
U.S. Treasury bills	24.77%

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 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 no designated "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $45,241,466 and the bank balance was $48,320,427. Of the bank balance, 96% was held by two banks resulting in a concentration of credit risk. Of the bank balance, $35,654,797 was covered by federal depository insurance and $12,665,630 was collateralized with securities held by the pledging financial institutions' agents in the District's name. The District's cash deposits by financial institution and category of coverage at year end are as follows:

	Commerce Bank	Equity Bank	Dream First Bank
FDIC coverage	$ 250,000	$ 391,048	$ 35,013,749
Pledged securities at market value	14,629,416	1,639,720	-
Total coverage	$ 14,879,416	$ 2,030,768	$ 35,013,749
Funds on deposit	$ 11,316,456	$ 1,990,222	$ 35,013,749
Funds at risk	$ -	$ -	$ -

Custodial credit risk - investments

Custodial credit risk for an investment 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.

3. Detailed note on all funds (continued)

B. Capital projects

Capital project authorizations with approved change orders compared to expenditures from inception to June 30, 2025, are as follows:

Project	Authorization	Expenditures to Date	Committed
Safety and security upgrades	$ 166,457	$ 166,457	$ -
Fire alarm system - Abe Hubert Elementary School	137,450	137,450	-
Roofing design fees	116,770	116,770	-
Flooring - Charles Stone Intermediate Center	23,702	23,702	-
Flooring - Gertrude Walker Elementary School	42,092	42,092	-
Flooring - Kenneth Henderson Middle School	49,450	49,450	-
Flooring - Victor Ornelas Elementary School	76,856	76,856	-
Air unit replacement - Kenneth Henderson Middle School	37,867	37,867	-
Access points	207,486	41,497	-
Switches	259,106	51,821	-
Uninterruptible power supply	39,227	7,845	-
Transportation HVAC design and upgrade	174,534	163,692	-
Re-roofing - Horace Good Middle School	492,829	492,829	-
Re-roofing - Alta Brown Elementary School	403,400	403,400	-
Re-roofing - Edith Scheuerman Elementary School	760,216	753,864	-
Re-roofing - Florence Wilson Elementary School	430,200	430,200	-
Intercoms and safety measures - Bernadine Sitts Intermediate Center and Florence Wilson Elementary School	436,060	436,060	-
HVAC improvements - Abe Hubert Elementary School	127,500	114,750	-
Elevator update - JD Adams Hall	130,677	98,008	32,669
Gym floor refinishing - Horace Good Middle School	68,132	68,132	-
Elevator drive replacement - Abe Hubert Elementary School	29,674	29,674	-
Back-end server for SWC project	22,593	22,593	-
HVAC system design - Horace Good Middle School	85,000	70,210	14,790
Fire alarm system - Plymell Elementary School	67,790	15,000	52,790
Re-roofing - Bernadine Sitts Intermediate Center	489,419	440,477	48,942
Re-roofing design - Garfield Early Childhood Center	4,632	4,632	-
ADA-compliant playground - Edith Scheuerman Elementary School	162,015	90,842	71,173
Flooring upgrades - Abe Hubert Elementary School	117,388	-	117,388
Roof repair - Plymell Elementary School	16,275	-	16,275
Roof repair - Gertrude Walker Elementary School	42,500	-	42,500
Re-roofing - Garfield Early Childhood Center	744,177	233,235	510,942
HVAC upgrades - Horace Good Middle School	744,828	476,643	268,185
IT extreme switches	64,947	64,947	-
Gym floor - Florence Wilson Elementary School	25,845	-	25,845
Gym floor - Abe Hubert Elementary School	30,541	-	30,541
Marquee sign - Buffalo Jones	24,100	-	24,100
Marquee sign - Kenneth Henderson Middle School	35,300	-	35,300
Press box demolition	29,960	-	29,960

3. Detailed note on all funds (continued)

C. Long-term contractual liabilities

Changes in long-term contractual liabilities for the District for the year ended June 30, 2025, were as follows:

	Date of Issue	Maximum Rate	Date of Final Maturity	Amount of Issue	Balance July 1, 2024	Additions	Reductions/ Payments	Balance June 30, 2025	Interest Paid
General obligation bonds payable:									
School building, Series 2015	06-10-15	4.000%	09-01-33	$ 9,305,000	$ 7,370,000	$ -	$ 1,580,000	$ 5,790,000	$ 226,950
School building, Series 2016-A	04-25-16	5.000%	09-01-34	65,080,000	64,470,000	-	165,000	64,305,000	2,522,081
School building, Series 2016-B	05-10-16	5.000%	09-01-24	21,130,000	2,745,000	-	2,745,000	-	68,625
Total general obligation bonds payable					74,585,000	-	4,490,000	70,095,000	2,817,656
Finance lease payable:									
Energy efficiency equipment	04-29-22	2.883%	05-11-42	12,611,581	12,427,441	-	279,581	12,147,860	358,283
Total long-term contractual liabilities					$ 87,012,441	$ -	$ 4,769,581	$ 82,242,860	$ 3,175,939

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

	Year								
	2026	2027	2028	2029	2030	2031-2035	2036-2040	2041-2042	Total
Principal:									
General obligation bonds payable	$ 4,865,000	$ 5,260,000	$ 5,735,000	$ 6,220,000	$ 6,690,000	$ 41,325,000	$ -	$ -	$ 70,095,000
Finance lease payable	299,241	393,763	419,788	474,633	504,869	3,030,903	4,032,825	2,991,838	12,147,860
Total principal	5,164,241	5,653,763	6,154,788	6,694,633	7,194,869	44,355,903	4,032,825	2,991,838	82,242,860
Interest:									
General obligation bonds payable	2,606,231	2,363,356	2,099,281	1,839,306	1,585,719	3,657,129	-	-	14,151,022
Finance lease payable	350,223	341,596	330,244	318,141	304,457	1,285,019	792,982	160,207	3,882,869
Total interest	2,956,454	2,704,952	2,429,525	2,157,447	1,890,176	4,942,148	792,982	160,207	18,033,891
Total principal and interest	$ 8,120,695	$ 8,358,715	$ 8,584,313	$ 8,852,080	$ 9,085,045	$ 49,298,051	$ 4,825,807	$ 3,152,045	$ 100,276,751

The fiscal agency balance from unclaimed bonds and coupons as of June 30, 2025, was $30,499.

Legal debt margin

The debt limit per K.S.A. 72-5457 is fourteen percent of the assessed valuation of taxable tangible property within the District, except that such limitation may be modified as provided in article 54, chapter 72 of the Kansas Statutes Annotated. For the year ended June 30, 2025, that amount was $59,437,464. As of June 30, 2025, the total debt outstanding applicable to the limit was $70,095,000, which exceeds the statutory limit. The District obtained an order granting permission by the State to issue additional bonds over the statutory limit.

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3. Detailed note on all funds (continued)

D. Interfund transfers

Interfund operating transfers are as follows:

From	To	Regulatory Authority	Amount
General	At Risk (4 Year Old)	K.S.A. 72-5167	$ 250,000
General	At Risk (K-12)	K.S.A. 72-5151(d)	14,054,865
General	Virtual Education	K.S.A. 72-3715	300,000
General	Capital Outlay	K.S.A. 72-5167	4,704,009
General	Food Service	K.S.A. 72-5167	12,352
General	Professional Development	K.S.A. 72-5167	400,000
General	Parent Education	K.S.A. 72-5167	146,782
General	Special Education	K.S.A. 72-3423	7,509,014
General	Health Care Reserve	K.S.A. 72-1894	45,893
Supplemental General	At Risk (K-12)	K.S.A. 72-5143(i)(2)	5,793,606
Supplemental General	Bilingual Education	K.S.A. 72-5143(i)(2)	3,266,311
Supplemental General	Special Education	K.S.A. 72-5143	4,856,569
Supplemental General	Career and Postsecondary Education	K.S.A. 72-5143	1,200,000
Supplemental General	Textbook Rental	K.S.A. 72-5143	500,000
Grant Activity - 2025 Title IV Part A Enrichment Program	Grant Activity - 2025 Title I		95,202
			$ 43,134,603

4. Other information

A. Risk management and self-insurance

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Beginning in fiscal year 2011, the District has partially self-funded employees' health care costs. "Stop loss" coverage is maintained for claims above an aggregate stop loss of $13,822,384. Payments for medical insurance premiums and self-insured medical costs not covered by the insurance carrier are paid out of the Health Care Reserve Fund as they are billed to the District. The District transfers amounts to this fund based upon projected costs. Claims are then paid out of this fund for uninsured losses as they are filed or incurred. Unencumbered cash balance represents equity designated to pay for future losses.

B. Post-employment health care benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no direct cost to the District under this program.

4. Other information (continued)

C. Death and disability other post-employment benefits
As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2025.

D. Compensated absences
The District's policy is to recognize the costs of vacations and other compensated absences when actually paid.

The District's policy regarding emergency leave pay permits employees to accumulate leave days at a maximum rate of 12 days per year up to 110 days. Accumulated leave days in excess of 50 (not to exceed 15 days) may be sold to the District at a rate of $143 per day for administration, 100% of base substitute pay per day for certified staff and 75% of base pay for classified staff. Employees retiring under KPERS from the District are paid $25 per day for unused leave time up to 70 days.

The District allows employees to accumulate and carryover up to 40 days of unused vacation leave. Unused vacation leave is payable to employees upon their departure from the District's employment. The District has estimated the dollar amount of accumulated emergency leave pay and unpaid vacation leave at June 30, 2025, at $740,837.

E. 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.kspers.gov or by writing to KPERS (611 South Kansas Ave., 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 (not including 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57% for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

4. Other information (continued)

E. Defined benefit pension plan (continued)

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 authorized 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 authorized 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 $7,283,835 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 $63,191,523. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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, 2024. Since the *KMAAG* regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

F. Commitments and contingencies

Contingencies

The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statement of the District at June 30, 2025.

4. Other information (continued)

F. Commitments and contingencies (continued)

Operating leases

In fiscal year 2021 the District entered into an operating lease for copiers at the copier center. Lease payments for the year ended June 30, 2025, amounted to $125,760. There is no future obligation under this lease agreement.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2025

	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General	$ 66,901,537	$ (3,365,388)	$ 72,197	$ 63,608,346	$ 63,564,559	$ (43,787)
Supplemental General	21,485,000	(1,042,740)	-	20,442,260	20,442,260	-
Special Purpose Funds:						
At Risk (4 Year Old)	300,860	-	-	300,860	245,207	(55,653)
At Risk (K-12)	19,805,176	-	-	19,805,176	19,792,457	(12,719)
Bilingual Education	2,705,147	-	-	2,705,147	2,159,022	(546,125)
Virtual Education	354,803	-	-	354,803	295,291	(59,512)
Capital Outlay	13,405,000	-	-	13,405,000	4,757,847	(8,647,153)
Driver Training	37,295	-	-	37,295	4,293	(33,002)
Food Service	6,144,552	-	-	6,144,552	5,287,476	(857,076)
Professional Development	685,478	-	-	685,478	488,877	(196,601)
Parent Education	440,000	-	-	440,000	437,742	(2,258)
Special Education	15,120,171	-	-	15,120,171	12,394,666	(2,725,505)
Career and Postsecondary Education	1,529,266	-	-	1,529,266	1,162,568	(366,698)
KPERS Special Retirement Contribution	8,147,708	-	-	8,147,708	7,238,835	(908,873)
Bond and Interest Funds:						
Bond and Interest	7,307,656	-	-	7,307,656	7,307,656	-

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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	Variance Over (Under)
Receipts:				
Taxes:				
Other county sources	$ 127,938	$ 98,126	$ -	$ 98,126
Mineral production tax	62,270	75,826	-	75,826
State sources	60,269,320	63,390,607	66,901,537	(3,510,930)
Total receipts	60,459,528	63,564,559	$ 66,901,537	$ (3,336,978)
Expenditures:				
Instruction	8,253,160	10,573,061	$ 12,031,087	$ (1,458,026)
Student support services	2,294,946	2,334,605	2,420,557	(85,952)
Instructional support staff	2,442,080	2,442,184	2,832,560	(390,376)
General administration	1,176,687	1,538,742	1,582,602	(43,860)
School administration	4,770,857	5,316,293	5,014,481	301,812
Central services	2,075,229	2,186,286	2,206,500	(20,214)
Operations and maintenance	8,143,345	9,326,096	11,037,437	(1,711,341)
Student transportation supervision	421,667	407,467	1,430,952	(1,023,485)
Vehicle operating services	1,116,210	1,167,099	1,632,382	(465,283)
Vehicle services and maintenance services	538,786	516,169	693,558	(177,389)
Other student transportation services	64,153	120,143	5,250	114,893
Other supplemental services	85,293	111,689	67,258	44,431
Community service operations	28,773	21,951	240,000	(218,049)
Architectural and engineering services	10	7,662	-	7,662
Operating transfers out	29,006,009	27,422,915	25,706,913	1,716,002
Adjustment to comply with Legal Max	-	-	(3,365,388)	3,365,388
Total expenditures	60,417,205	63,492,362	63,536,149	(43,787)
Adjustments for Qualifying Budget Credits:				
Juvenile detention center	71,232	72,197	72,197	-
Total expenditures adjusted for Qualifying Budget Credits	60,488,437	63,564,559	$ 63,608,346	$ (43,787)
Receipts under expenditures	(28,909)	-		
Unencumbered cash, beginning	374	-		
Adjustment to unencumbered cash for prior year canceled encumbrances	28,535	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)
Receipts:				
Taxes:				
Ad valorem tax	$ 5,794,477	$ 7,370,859	$ 8,458,009	$ (1,087,150)
Delinquent tax	198,286	207,219	64,474	142,745
Motor vehicle tax	684,071	657,057	526,722	130,335
Recreational vehicle tax	21,160	20,554	5,713	14,841
Commercial vehicle tax	-	-	53,156	(53,156)
Other county sources	120,277	119,145	-	119,145
State sources	11,810,863	12,246,958	12,871,664	(624,706)
Transfer from Contingency Reserve	-	-	894,000	(894,000)
Total receipts	18,629,134	20,621,792	$ 22,873,738	$ (2,251,946)
Expenditures:				
Instruction:				
Salaries	2,946,854	1,579,192	$ 4,096,972	$ (2,517,780)
Employee benefits	180,262	120,808	1,278,950	(1,158,142)
Supplies	-	3,514	-	3,514
Equipment	97,305	929,672	500,000	429,672
Total instruction	3,224,421	2,633,186	5,875,922	(3,242,736)
Instructional support staff:				
Purchased property services	361,055	1,732,323	500,000	1,232,323
Supplies	5,956	9,424	20,000	(10,576)
Equipment	171,410	378,841	300,000	78,841
Total instructional support staff	538,421	2,120,588	820,000	1,300,588
Vehicle operating services:				
Equipment	67,577	72,000	-	72,000
Operating transfers out:				
At Risk (4 Year Old)	250,000	-	-	-
At Risk (K-12)	3,591,089	5,793,606	3,899,528	1,894,078
Bilingual Education	2,103,242	3,266,311	1,600,000	1,666,311
Professional Development	-	-	200,000	(200,000)
Special Education	6,000,000	4,856,569	7,618,500	(2,761,931)
Career and Postsecondary Education	1,388,556	1,200,000	750,000	450,000
Special Reserve	-	-	250,000	(250,000)
Health Care Reserve	1,622,884	-	-	-
Textbook Rental	500,000	500,000	471,050	28,950
Total operating transfers out	15,455,771	15,616,486	14,789,078	827,408
Adjustment to comply with Legal Max	-	-	(1,042,740)	1,042,740
Total expenditures	19,286,190	20,442,260	$ 20,442,260	$ -
Receipts over (under) expenditures	(657,056)	179,532		
Unencumbered cash, beginning	847,627	190,571		
Unencumbered cash, ending	$ 190,571	$ 370,103		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
At Risk (4 Year Old) 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)
Receipts:				
Transfer from General	$ -	$ 250,000	$ 250,000	$ -
Transfer from Supplemental General	250,000	-	-	-
Total receipts	250,000	250,000	$ 250,000	$ -
Expenditures:				
Instruction:				
Salaries	163,650	195,592	$ 240,000	$ (44,408)
Employee benefits	45,291	49,615	60,860	(11,245)
Total expenditures	208,941	245,207	$ 300,860	$ (55,653)
Receipts over expenditures	41,059	4,793		
Unencumbered cash, beginning	451,053	492,112		
Unencumbered cash, ending	$ 492,112	$ 496,905		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)
Receipts:				
Transfer from General	$ 13,386,528	$ 14,054,865	$ 14,435,090	$ (380,225)
Transfer from Supplemental General	3,591,089	5,793,606	3,899,528	1,894,078
Total receipts	16,977,617	19,848,471	$ 18,334,618	$ 1,513,853
Expenditures:				
Instruction:				
Salaries	15,485,782	16,687,618	$ 16,907,574	$ (219,956)
Employee benefits	1,378,208	1,562,990	1,536,996	25,994
Purchased professional and technical services	-	-	10,000	(10,000)
Supplies	339,063	20,534	25,000	(4,466)
Total instruction	17,203,053	18,271,142	18,479,570	(208,428)
Student support services:				
Salaries	957,518	1,225,438	1,000,606	224,832
Employee benefits	72,684	93,034	76,210	16,824
Purchased professional and technical services	37,981	41,078	75,000	(33,922)
Total student support services	1,068,183	1,359,550	1,151,816	207,734
School administration:				
Salaries	107,633	134,235	136,790	(2,555)
Employee benefits	18,929	27,530	37,000	(9,470)
Total school administration	126,562	161,765	173,790	(12,025)
Total expenditures	18,397,798	19,792,457	$ 19,805,176	$ (12,719)
Receipts over (under) expenditures	(1,420,181)	56,014		
Unencumbered cash, beginning	4,334,417	2,914,236		
Unencumbered cash, ending	$ 2,914,236	$ 2,970,250		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
Transfer from General	$ -	$ -	$ 1,200,000	$ (1,200,000)
Transfer from Supplemental General	2,103,242	3,266,311	1,600,000	1,666,311
Total receipts	2,103,242	3,266,311	$ 2,800,000	$ 466,311
Expenditures:				
Instruction:				
Salaries	1,514,730	1,690,070	$ 2,093,434	$ (403,364)
Employee benefits	351,234	393,523	475,000	(81,477)
Supplies	8,619	15,357	10,000	5,357
Total instruction	1,874,583	2,098,950	2,578,434	(479,484)
Instructional support staff:				
Salaries	18,920	25,799	45,000	(19,201)
Employee benefits	3,697	5,139	9,943	(4,804)
Other purchased services	6,671	640	10,000	(9,360)
Total instructional support staff	29,288	31,578	64,943	(33,365)
School administration:				
Salaries	37,150	16,556	38,820	(22,264)
Employee benefits	7,170	6,553	12,950	(6,397)
Supplies	5,007	5,385	10,000	(4,615)
Total school administration	49,327	28,494	61,770	(33,276)
Total expenditures	1,953,198	2,159,022	$ 2,705,147	$ (546,125)
Receipts over expenditures	150,044	1,107,289		
Unencumbered cash, beginning	914,567	1,064,611		
Unencumbered cash, ending	$ 1,064,611	$ 2,171,900		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)
Receipts:				
Transfer from General	$ 443,207	$ 300,000	$ 450,000	$ (150,000)
Expenditures:				
Instruction:				
Salaries	195,241	227,559	$ 285,000	$ (57,441)
Employee benefits	45,272	60,386	59,803	583
Supplies	8,260	7,346	10,000	(2,654)
Total expenditures	248,773	295,291	$ 354,803	$ (59,512)
Receipts over expenditures	194,434	4,709		
Unencumbered cash, beginning	437,251	631,685		
Unencumbered cash, ending	$ 631,685	$ 636,394		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)
Receipts:				
Taxes:				
Ad valorem tax	$ 3,267,898	$ 3,748,199	$ 4,355,208	$ (607,009)
Delinquent tax	109,434	112,902	53,774	59,128
Motor vehicle tax	363,286	362,037	450,855	(88,818)
Recreational vehicle tax	11,304	11,496	4,892	6,604
Commercial vehicle tax	-	-	45,500	(45,500)
Other county sources	21,100	6,837	60,000	(53,163)
State sources	2,070,918	2,487,682	2,506,947	(19,265)
Interest	778,634	889,544	385,000	504,544
Other	52,350	36,439	-	36,439
Transfer from General	8,515,832	4,704,009	-	4,704,009
Total receipts	15,190,756	12,359,145	$ 7,862,176	$ 4,496,969
Expenditures:				
Instruction	365,648	469,157	$ 1,752,500	$ (1,283,343)
Operations and maintenance	447,224	473,683	9,000,000	(8,526,317)
Transportation	74,950	551,732	600,000	(48,268)
Facilities acquisition and construction	4,624,895	3,263,275	2,052,500	1,210,775
Total expenditures	5,512,717	4,757,847	$ 13,405,000	$ (8,647,153)
Receipts over expenditures	9,678,039	7,601,298		
Unencumbered cash, beginning	6,527,985	16,409,101		
Adjustment to unencumbered cash for prior year canceled encumbrances	203,077	-		
Unencumbered cash, ending	$ 16,409,101	$ 24,010,399		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)
Receipts:				
State sources	$ 12,180	$ 10,585	$ 13,500	$ (2,915)
Charges for services:				
Enrollment fees	15,042	4,950	20,000	(15,050)
Total receipts	27,222	15,535	$ 33,500	$ (17,965)
Expenditures:				
Instruction:				
Salaries	21,513	3,453	$ 30,000	$ (26,547)
Employee benefits	1,646	264	2,295	(2,031)
Supplies	-	-	1,000	(1,000)
Total instruction	23,159	3,717	33,295	(29,578)
Vehicle operations and maintenance services:				
Insurance	2,532	460	3,000	(2,540)
Motor fuel	521	116	1,000	(884)
Total vehicle operations and maintenance services	3,053	576	4,000	(3,424)
Total expenditures	26,212	4,293	$ 37,295	$ (33,002)
Receipts over expenditures	1,010	11,242		
Unencumbered cash, beginning	105,404	106,414		
Unencumbered cash, ending	$ 106,414	$ 117,656		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
Federal sources	$ 4,314,390	$ 4,014,667	$ 4,040,791	$ (26,124)
State sources	41,199	40,390	30,222	10,168
Charges for services:				
School receipts	506,986	502,767	571,333	(68,566)
Other	14,595	600	-	600
Transfer from General	-	12,352	-	12,352
Total receipts	4,877,170	4,570,776	$ 4,642,346	$ (71,570)
Expenditures:				
Operations and maintenance:				
Employee benefits	473	432	$ -	$ 432
Other purchased property services	19,271	19,092	80,000	(60,908)
Total operations and maintenance	19,744	19,524	80,000	(60,476)
Food service operation:				
Salaries	1,912,090	1,928,076	1,998,133	(70,057)
Employee benefits	800,032	878,588	847,669	30,919
Purchased property services	66,854	67,378	-	67,378
Other purchased services	10,976	27,565	43,750	(16,185)
Supplies	2,442,044	2,345,116	2,875,000	(529,884)
Equipment	64,828	21,229	200,000	(178,771)
Other	-	-	100,000	(100,000)
Total food service operation	5,296,824	5,267,952	6,064,552	(796,600)
Total expenditures	5,316,568	5,287,476	$ 6,144,552	$ (857,076)
Receipts under expenditures	(439,398)	(716,700)		
Unencumbered cash, beginning	2,223,557	1,784,159		
Unencumbered cash, ending	$ 1,784,159	$ 1,067,459		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts:				
State sources	$ 31,322	$ 58,222	$ 52,500	$ 5,722
Transfer from General	-	400,000	521,823	(121,823)
Transfer from Supplemental General	-	-	200,000	(200,000)
Total receipts	31,322	458,222	$ 774,323	$ (316,101)
Expenditures:				
Instructional support staff:				
Salaries	36,993	25,276	$ 39,478	$ (14,202)
Employee benefits	129,989	83,282	166,000	(82,718)
Other purchased services	278,091	380,319	470,000	(89,681)
Central services:				
Other purchased services	-	-	10,000	(10,000)
Total expenditures	445,073	488,877	$ 685,478	$ (196,601)
Receipts under expenditures	(413,751)	(30,655)		
Unencumbered cash, beginning	1,475,595	1,061,844		
Unencumbered cash, ending	$ 1,061,844	$ 1,031,189		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Parent 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	Variance Over (Under)
Receipts:				
State sources	$ 258,880	$ 290,960	$ 290,960	$ -
Transfer from General	130,065	146,782	150,000	(3,218)
Total receipts	388,945	437,742	$ 440,960	$ (3,218)
Expenditures:				
Student support services:				
Salaries	275,358	283,424	$ 284,520	$ (1,096)
Employee benefits	89,749	96,472	111,540	(15,068)
Other purchased services	16,004	27,689	19,900	7,789
Supplies	7,834	30,157	24,040	6,117
Total expenditures	388,945	437,742	$ 440,000	$ (2,258)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)
Receipts:				
Federal sources	$ -	$ -	$ 2,088,566	$ (2,088,566)
Other	478,009	374,387	-	374,387
Transfer from General	5,030,377	7,509,014	7,700,000	(190,986)
Transfer from Supplemental General	6,000,000	4,856,569	7,618,500	(2,761,931)
Total receipts	11,508,386	12,739,970	$ 17,407,066	$ (4,667,096)
Expenditures:				
Instruction:				
Salaries	5,831,698	6,822,836	$ 8,727,531	$ (1,904,695)
Employee benefits	2,259,509	2,395,557	2,632,158	(236,601)
Purchased professional and technical services	-	-	10,000	(10,000)
Other purchased services	-	-	5,000	(5,000)
Supplies	7,000	1,740	225,000	(223,260)
Equipment	223,674	50,000	350,000	(300,000)
Total instruction	8,321,881	9,270,133	11,949,689	(2,679,556)
Student support services:				
Salaries	1,395,512	1,640,327	1,542,522	97,805
Employee benefits	291,928	375,991	356,695	19,296
Purchased professional and technical services	80,731	57,027	85,000	(27,973)
Supplies	8,937	4,344	15,000	(10,656)
Total student support services	1,777,108	2,077,689	1,999,217	78,472
Instructional support staff:				
Other purchased services	4,758	879	60,000	(59,121)
Other	-	-	25,000	(25,000)
Total instructional support staff	4,758	879	85,000	(84,121)
Special area administrative services:				
Salaries	384,477	369,505	401,778	(32,273)
Employee benefits	93,287	92,869	104,487	(11,618)
Other purchased services	-	-	10,000	(10,000)
Total special area administrative services	477,764	462,374	516,265	(53,891)
Operations and maintenance:				
Other purchased services	11,576	28,647	20,000	8,647

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)
(continued)				
Expenditures (continued):				
Vehicle operating services:				
Other purchased services	$ 511,655	$ 554,944	$ 550,000	$ 4,944
Total expenditures	11,104,742	12,394,666	$ 15,120,171	$ (2,725,505)
Receipts over expenditures	403,644	345,304		
Unencumbered cash, beginning	1,728,128	2,131,772		
Unencumbered cash, ending	$ 2,131,772	$ 2,477,076		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)
Receipts:				
Federal sources	$ -	$ -	$ 74,323	$ (74,323)
Transfer from General	-	-	500,000	(500,000)
Transfer from Supplemental General	1,388,556	1,200,000	750,000	450,000
Total receipts	1,388,556	1,200,000	$ 1,324,323	$ (124,323)
Expenditures:				
Instruction:				
Salaries	906,481	871,706	$ 1,097,273	$ (225,567)
Employee benefits	211,194	211,399	223,458	(12,059)
Supplies	-	-	5,000	(5,000)
Equipment	16,933	21,428	75,000	(53,572)
Other	4,065	-	-	-
Total instruction	1,138,673	1,104,533	1,400,731	(296,198)
Instructional support staff:				
Salaries	-	-	3,500	(3,500)
Employee benefits	-	-	35	(35)
Other purchased services	27,590	15,464	50,000	(34,536)
Supplies	31,374	42,571	75,000	(32,429)
Total instructional support staff	58,964	58,035	128,535	(70,500)
Total expenditures	1,197,637	1,162,568	$ 1,529,266	$ (366,698)
Receipts over expenditures	190,919	37,432		
Unencumbered cash, beginning	260,684	451,603		
Unencumbered cash, ending	$ 451,603	$ 489,035		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Health Care Reserve Fund
Schedule 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
Receipts:		
Interest income	$ 382,479	$ 889,544
Premiums received	11,380,143	12,696,915
Other	1,256,588	1,431,624
Transfer from General	-	45,893
Transfer from Supplemental General	1,622,884	-
Total receipts	14,642,094	15,063,976
Expenditures:		
Premiums paid	12,559,821	12,612,847
Health care expenses	180,848	176,380
Total expenditures	12,740,669	12,789,227
Receipts over expenditures	1,901,425	2,274,749
Unencumbered cash, beginning	472,066	2,373,491
Unencumbered cash, ending	$ 2,373,491	$ 4,648,240

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts:				
State sources	$ 7,650,430	$ 7,238,835	$ 8,147,708	$ (908,873)
Expenditures:				
Instruction	4,931,145	4,669,766	$ 5,308,155	$ (638,389)
Student support	608,852	644,862	628,876	15,986
Instructional support	287,701	244,660	311,499	(66,839)
General administration	168,013	153,213	193,157	(39,944)
School administration	541,315	522,129	532,424	(10,295)
Central services	194,143	177,600	189,865	(12,265)
Operations and maintenance	487,345	430,118	539,105	(108,987)
Student transportation services	165,257	153,893	182,866	(28,973)
Other support services	7,849	11,225	5,744	5,481
Food services	258,810	231,369	256,017	(24,648)
Total expenditures	7,650,430	7,238,835	$ 8,147,708	$ (908,873)
Receipts over expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Contingency Reserve Fund
Schedule 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
Receipts:		
Transfer from General	$ 1,000,000	$ -
Expenditures:		
Instruction:		
Contingencies	-	-
Receipts over expenditures	1,000,000	-
Unencumbered cash, beginning	3,495,000	4,495,000
Unencumbered cash, ending	$ 4,495,000	$ 4,495,000

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Textbook Rental Fund
Schedule 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
Receipts:		
Fees	$ 339,367	$ 270,121
Transfer from General	500,000	-
Transfer from Supplemental General	500,000	500,000
Total receipts	1,339,367	770,121
Expenditures:		
Instruction:		
Textbooks	175,225	60,023
Receipts over expenditures	1,164,142	710,098
Unencumbered cash, beginning	1,479,378	2,643,520
Unencumbered cash, ending	$ 2,643,520	$ 3,353,618

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Schedule 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)

	Miscellaneous Grants	2025 Title I	2024 / 2025 Title VI-B
Receipts:			
Federal sources	$ -	$ 1,697,565	$ 1,510,410
State and local sources	170,258	-	-
Other	5,550	-	-
Transfers in	-	95,202	-
Total receipts	175,808	1,792,767	1,510,410
Expenditures:			
Administration:			
Salaries	-	53,037	-
Employee benefits	-	15,005	-
Contracted services	-	-	-
Supplies	-	-	-
Other	-	6,129	-
Instruction:			
Salaries	4,469	1,260,237	1,036,179
Employee benefits	395	437,822	280,597
Contracted services	-	-	-
Inservice	-	-	51,628
Supplies	-	20,537	88,453
Other	-	-	-
Student support services:			
Salaries	42,070	-	-
Employee benefits	9,864	-	-
Contracted services	23,049	-	-
Supplies	-	-	-
Other	-	-	-
Instruction support staff:			
Salaries	-	-	-
Employee benefits	-	-	-
Contracted services	-	-	-
Supplies	-	-	-
Transportation	-	-	53,553
Equipment	100,085	-	-
Transfers out	-	-	-
Total expenditures	179,932	1,792,767	1,510,410
Receipts over (under) expenditures	(4,124)	-	-
Unencumbered cash (deficit), beginning	54,064	-	-
Unencumbered cash (deficit), ending	$ 49,940	$ -	$ -

(continued)

2025 Title I Part C Migrant Education	2025 Carl Perkins Program Improvement	2025 Title II-A Supporting Effective Instruction	2025 Targeted Improvement	2025 Title IV Part A Enrichment Program	2025 Title III English Language Learners
$ 497,000	$ 76,352	$ 251,319	$ 54,589	$ 95,202	$ 223,004
-	-	18,924	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
497,000	76,352	270,243	54,589	95,202	223,004
125,022	-	-	-	-	-
33,936	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	9,240	-	-	-
244,899	-	195,225	34,131	-	146,160
76,855	-	36,581	2,720	-	71,687
-	-	-	-	-	-
1,231	21,572	19,998	17,738	-	5,157
15,057	25,058	9,199	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	29,722	-	-	-	-
-	-	-	-	95,202	-
497,000	76,352	270,243	54,589	95,202	223,004
-	-	-	-	-	-
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Schedule 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)

	2025 Homeless Child	2023 ARP ESSER	2025 Kansas Preschool Pilot
Receipts:			
Federal sources	$ 57,310	$ 4,574,220	$ 253,638
State and local sources	-	-	443,250
Other	-	-	-
Transfers in	-	-	-
Total receipts	57,310	4,574,220	696,888
Expenditures:			
Administration:			
Salaries	-	50,117	46,573
Employee benefits	-	8,938	6,367
Contracted services	-	-	-
Supplies	-	-	-
Other	-	-	-
Instruction:			
Salaries	3,443	2,134,693	547,568
Employee benefits	269	184,144	153,490
Contracted services	-	-	-
Inservice	6,050	79,705	-
Supplies	47,194	5,808	38,807
Other	-	5,132	-
Student support services:			
Salaries	-	33,608	-
Employee benefits	-	7,525	-
Contracted services	-	-	-
Supplies	-	-	-
Other	-	-	-
Instruction support staff:			
Salaries	-	18,207	68,500
Employee benefits	-	4,209	15,776
Contracted services	-	64,165	-
Supplies	-	-	-
Transportation	-	-	-
Equipment	-	-	9,419
Transfers out	-	-	-
Total expenditures	56,956	2,596,251	886,500
Receipts over (under) expenditures	354	1,977,969	(189,612)
Unencumbered cash (deficit), beginning	(354)	(1,977,969)	-
Unencumbered cash (deficit), ending	$ -	$ -	$ (189,612)

(continued)

2024 Kansas Preschool Pilot	SPED Significant Disproportionality	KDHE COVID	Title IV 21st Century Community Learning Center	2024 KSOR Refugee	2025 Early Childhood
$ 218,250	$ 436,592	$ 83,858	$ 249,889	$ 5,649	$ 61,345
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
218,250	436,592	83,858	249,889	5,649	61,345
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	292,668	-	147,890	-	47,463
-	76,128	-	11,035	-	13,882
-	-	-	-	-	-
-	17,655	-	20,407	-	-
-	8,394	-	5,863	196	-
-	-	-	-	-	-
-	-	15,639	29,709	-	-
-	-	8,745	6,400	-	-
-	-	-	-	-	-
-	-	316	-	-	-
-	-	-	360	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	28,225	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	394,845	24,700	249,889	196	61,345
218,250	41,747	59,158	-	5,453	-
(218,250)	(35,312)	(59,158)	-	(5,453)	-
$ -	$ 6,435	$ -	$ -	$ -	$ -

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Grant Activity
Schedule 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)

	Special Education 3-21 Private School Pass-through	Total Current Year Actual (Memorandum Only)	Total Prior Year Actual
Receipts:			
Federal sources	$ 100,458	$ 10,446,650	$ 11,690,804
State and local sources	-	632,432	679,445
Other	-	5,550	-
Transfers in	-	95,202	-
Total receipts	100,458	11,179,834	12,370,249
Expenditures:			
Administration:			
Salaries	-	274,749	423,852
Employee benefits	-	64,246	80,235
Contracted services	-	-	2,247
Supplies	-	-	711
Other	-	15,369	48,424
Instruction:			
Salaries	71,630	6,166,655	6,374,488
Employee benefits	28,828	1,374,433	1,279,736
Contracted services	-	-	28,723
Inservice	-	241,141	247,872
Supplies	-	264,566	585,946
Other	-	5,132	58,525
Student support services:			
Salaries	-	121,026	398,631
Employee benefits	-	32,534	98,130
Contracted services	-	23,049	56,858
Supplies	-	316	578
Other	-	360	-
Instruction support staff:			
Salaries	-	86,707	104,483
Employee benefits	-	19,985	26,461
Contracted services	-	64,165	9,000
Supplies	-	-	66,096
Transportation	-	81,778	112,268
Equipment	-	139,226	141,672
Transfers out	-	95,202	-
Total expenditures	100,458	9,070,639	10,144,936
Receipts over (under) expenditures	-	2,109,195	2,225,313
Unencumbered cash (deficit), beginning	-	(2,242,432)	(4,467,745)
Unencumbered cash (deficit), ending	$ -	$ (133,237)	$ (2,242,432)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
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	Variance Over (Under)
Receipts:				
Taxes:				
Ad valorem tax	$ 2,849,948	$ 2,915,034	$ 2,864,878	$ 50,156
Delinquent tax	100,429	102,444	31,603	70,841
Motor vehicle tax	317,892	341,375	279,067	62,308
Recreational vehicle tax	10,015	11,138	3,028	8,110
Commercial vehicle tax	-	-	28,163	(28,163)
Other county sources	58,967	46,865	-	46,865
State sources	4,413,815	4,603,823	4,603,823	-
Total receipts	7,751,066	8,020,679	$ 7,810,562	$ 210,117
Expenditures:				
Debt service:				
Principal	4,110,000	4,490,000	$ 4,490,000	$ -
Interest and fiscal charges	3,009,056	2,817,656	2,817,656	-
Total expenditures	7,119,056	7,307,656	$ 7,307,656	$ -
Receipts over expenditures	632,010	713,023		
Unencumbered cash, beginning	4,515,957	5,147,967		
Unencumbered cash, ending	$ 5,147,967	$ 5,860,990		

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Student Organization Accounts	Balance July 1, 2024	Cash Receipts	Cash Disburse-ments	Balance June 30, 2025
5k Race - HGMS	$ 3,651	$ 2,535	$ 4,633	$ 1,553
Ag. Built Club - GCHS	11,697	6,330	551	17,476
Art Club - GCHS	4,279	450	1,915	2,814
Art Club - HGMS	21	-	-	21
Athletic Office - GCHS	1,448	2,048	1,490	2,006
Athletic Training Club - GCHS	-	500	459	41
AVID Club - GCHS	3,328	3,605	4,871	2,062
AVID Club - HGMS	1,263	4,332	4,184	1,411
Band Club - GCHS	7,154	-	1,239	5,915
Baseball Club - GCHS	4,412	-	712	3,700
Basketball Club, Boys - GCHS	2,504	9,802	10,880	1,426
Basketball Club, Boys - KHMS	359	9,205	8,662	902
Basketball Club, Girls - GCHS	4,112	5,900	8,431	1,581
Basketball Club, Girls - KHMS	322	2,350	2,552	120
Bernadine Sitts Intermediate Center	33,279	26,039	24,160	35,158
Book Club - KHMS	114	-	-	114
Book Fair - KHMS	1	-	-	1
Bowling Club-High Rollers - GCHS	2,568	11,002	10,285	3,285
Brick Pavers - GCHS	4,085	-	-	4,085
Buff Grill Club - GCHS	432	779	1,209	2
Buffalo Broadcasting Club - GCHS	21	1,027	1,048	-
Buffalo Booster Club - GCHS	20,005	4,000	14,432	9,573
Buffalo Print Shop - GCHS	3,028	488	1,833	1,683
Career Assoc Club - GCHS	5	-	-	5
Charles Stone Intermediate Center	15,732	17,460	22,072	11,120
Cheer Club - HGMS	1	8,724	8,333	392
Chess Club - GCHS	61	-	-	61
Coffee Shop - GCHS	135,037	237,148	215,145	157,040
Cross Country Club - GCHS	2,369	200	848	1,721
Cross Country Club - KHMS	190	3,870	2,356	1,704
Culinary Fees - HGMS	58	22,506	19,025	3,539
Culture T.E.A.M. Club - GCHS	1,053	-	-	1,053
Dance Team Club - GCHS	3,507	4,571	3,281	4,797
Debate/Forensics	11	-	-	11
Early Childhood Fees - GECC	141	-	-	141
English AP Exams - GCHS	6,136	5,951	10,561	1,526
Falcon Club - KHMS	20	915	421	514
FB Black Shirts Club - GCHS	4,187	25,965	30,121	31
FBLA Club - GCHS	239	461	322	378
FCA Club - GCHS	827	750	1,000	577
FCCLA Club - GCHS	1,813	3,532	-	5,345
Field Sponsorship - GCHS	-	1,907	1,907	-
FFA Club - GCHS	22,813	19,531	21,571	20,773
Folkloric Dance Club - GCHS	850	-	-	850
Football Club - KHMS	4,139	5,467	7,152	2,454
Gaming Club - GCHS	85	-	-	85
Gifted Enrichment Club - GCHS	2,984	-	-	2,984
Golf Club, Boys - GCHS	2,118	502	2,620	-
Golf Club, Girls - GCHS	54	4,477	2,726	1,805
Green Club - GCHS	-	3,105	2,212	893
GSA Club - GCHS	155	-	-	155
Gym Sponsorship - GCHS	23,749	20,189	26,178	17,760

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Student Organization Accounts (continued)	Balance July 1, 2024	Cash Receipts	Cash Disburse-ments	Balance June 30, 2025
HALO Club - GCHS	$ 1,703	$ 1,543	$ 2,424	$ 822
HALO Club - KHMS	465	3	-	468
Harbor Freight - GCHS	10,632	-	8,943	1,689
Hawk Club - HGMS	14,875	12,334	8,516	18,693
Hawk Pantry - HGMS	3,138	-	278	2,860
HOSA Club - GCHS	396	-	-	396
Interact Club - GCHS	650	-	1	649
Iron Buffalo Club - GCHS	11,096	8,217	16,216	3,097
JLC - HGMS	544	1,376	1,162	758
Junior Class Club - GCHS	11,944	12,608	10,032	14,520
Kansas History Day - BSIC	525	-	-	525
Life Skills Club - KHMS	-	7,315	3,283	4,032
Literature Club - GCHS	262	-	-	262
Lounge - AB	497	-	-	497
Lounge - AH	1,017	-	368	649
Lounge - BJ	65	-	-	65
Lounge - ES	1,325	-	972	353
Lounge - GC Achieve	197	1,401	-	1,598
Lounge - HGMS	7,660	10,475	9,688	8,447
Lounge - JB	61	-	-	61
Lounge - JW	57	75	-	132
Lounge - KHMS	858	1,112	1,006	964
National Forensic League Club - GCHS	1,495	4,842	1,330	5,007
National Honor Society Club - GCHS	14	1,492	1,504	2
Orchestra Club - GCHS	831	7,446	8,277	-
Pep Club - GCHS	6,112	-	5,649	463
Pep Club - KHMS	843	1,261	818	1,286
Pepsi - GCHS	-	3,137	3,137	-
Performing Arts - GCHS	121,500	116,900	5,000	233,400
Photography Club - HGMS	365	1,163	704	824
Pride Side Club - KHMS	2,094	554	1,162	1,486
Robotics - HGMS	404	1,823	1,210	1,017
Robotics - KHMS	3,168	960	3,036	1,092
Robotics Camp - GCHS	-	229	178	51
Robotics/TSA Club - GCHS	401	10,220	56	10,565
Scholar's Bowl - HGMS	2,895	6,949	3,476	6,368
Scholar's Bowl - KHMS	-	540	540	-
Science Olympiad Club - HGMS	2,303	1	-	2,304
Senior Class Club - GCHS	2,682	-	-	2,682
Skills USA Club - GCHS	3,314	-	1,285	2,029
Soccer Club - GCHS	170	9,709	6,173	3,706
Soccer Club, Boys - KHMS	240	2,418	1,209	1,449
Soccer Club, Girls - KHMS	-	3,638	3,529	109
Sodbuster Creations - GCHS	147	-	97	50
Sound Effects Club - GCHS	2,930	17,059	19,559	430
Spanish NHS Club - GCHS	49	-	-	49
Special Education Popcorn - GCHS	2,522	1,376	1,571	2,327
Special Education Popcorn - HGMS	6,869	-	3,196	3,673
Sponsorship Agreements - GCHS	-	2,783	1,237	1,546

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Student Activity Funds
Schedule of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

	Balance July 1, 2024	Cash Receipts	Cash Disburse-ments	Balance June 30, 2025
Student Organization Accounts (continued)				
Student Council Club - AH	$ 503	$ 207	$ 207	$ 503
Student Council Club - GC Achieve	-	4,111	4,111	-
Student Council Club - GCHS	2,818	3,082	4,228	1,672
Student Council Club - GW	2,839	4,194	4,438	2,595
Student Council Club - HGMS	4,080	350	1,464	2,966
Student Council Club - KHMS	360	1,216	836	740
Student Fundraising - AB	10	-	-	10
Student Fundraising - AH	2,127	-	125	2,002
Student Fundraising - BJ	677	2,789	2,890	576
Student Fundraising - ES	4	-	-	4
Student Fundraising - FW	4,993	5,360	7,637	2,716
Student Fundraising - GC Achieve	1,339	120	1,277	182
Student Fundraising - GM	8,618	193	3,328	5,483
Student Fundraising - GW	2,122	2,715	2,424	2,413
Student Fundraising - JB	214	379	341	252
Student Fundraising - JW	8,886	321	1,170	8,037
Student Fundraising - KHMS	7,092	20,299	19,328	8,063
Student Fundraising - PL	4,629	1,670	1,550	4,749
Student Fundraising - VO	297	-	-	297
Student ID Fees - HGMS	8,935	4,150	2,122	10,963
Student ID Fees - GCHS	2,536	2,815	5,083	268
Student ID Fees - KHMS	1,559	1,444	912	2,091
Sugar Beet Club - GCHS	4,875	5,584	6,723	3,736
Swim Club, Boys - GCHS	4,273	4,611	4,631	4,253
Tennis Club - GCHS	21,792	12,710	14,337	20,165
Theatre Acts - HGMS	4,082	564	1,514	3,132
Thespians Society Club - GCHS	4,966	16,102	19,185	1,883
Track Club - HGMS	-	266	266	-
Track Club - KHMS	2,017	5,909	3,694	4,232
Tracksters Club - GCHS	5,732	13,992	8,416	11,308
Volleyball Club - GCHS	3,522	-	-	3,522
Volleyball Club - KHMS	2,954	4,805	4,296	3,463
Woodshop Student Fees - HGMS	816	2,675	1,756	1,735
Wrestling Club - GCHS	2,360	9,365	7,964	3,761
Wrestling Club, Boys - KHMS	40	623	662	1
Wrestling Club, Girls - KHMS	167	1,260	1,317	110
Yearbook Club - HGMS	2,506	4,123	1,798	4,831
Yearbook Club - KHMS	127	4,065	3,279	913
Total student organization accounts	$ 690,599	$ 870,651	$ 761,528	$ 799,722

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

	Unencumbered Cash Balance July 1, 2024	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2025	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2025
Fees and user charges						
Cafeteria	$ -	$ 501,794	$ 501,794	$ -	$ 57,059	$ 57,059
Counselors - GCHS	-	-	-	-	356	356
Library Late Fees / Lost Book - CSIC	-	234	234	-	2,628	2,628
Library Late Fees / Lost Book - GCHS	-	26	26	-	297	297
Library Late Fees / Lost Book - HGMS	-	924	924	-	2,797	2,797
Library Late Fees / Lost Book - KHMS	-	166	166	-	1,040	1,040
Lost Agenda Fees - BCIS	-	-	-	-	121	121
Lost Textbook Fees - BCIS	-	15	15	-	4,855	4,855
Lost Textbook Fees - GCHS	-	129	129	-	12,843	12,843
Lost Textbook Fees - HGMS	-	-	-	-	1,274	1,274
Lost Textbook Fees - KHMS	-	-	-	-	97	97
Technology Fees	-	129,430	129,430	-	915	915
Technology Lab Fees - HGMS	-	4,220	4,220	-	2,884	2,884
Textbook Rental - GCHS	-	149,309	149,309	-	257	257
Total fees and user charges	-	786,247	786,247	-	87,423	87,423
Gate receipts						
Rocky Welton Wrestling - GCHS	-	37,070	37,070	-	21,609	21,609
Roundball Classic - GCHS	-	6,308	6,308	-	-	-
Season Tickets - GCHS	-	7,228	7,228	-	6,322	6,322
Total gate receipts	-	50,606	50,606	-	27,931	27,931
School events						
Athletic Director - GCHS	-	5,017	5,017	-	1,375	1,375
Athletic Director - HGMS	-	5,528	5,528	-	6,045	6,045
Athletic Director - KHMS	-	760	760	-	527	527
Athletic Training - GCHS	-	744	744	-	1,427	1,427
Band - GCHS	-	6,340	6,340	-	762	762
Baseball - GCHS	-	4,422	4,422	-	-	-
Basketball, Boys - GCHS	-	6,870	6,870	-	-	-
Basketball, Boys - HGMS	-	1,263	1,263	-	550	550
Basketball, Boys - KHMS	-	700	700	-	834	834
Basketball, Girls - GCHS	-	2,265	2,265	-	2,073	2,073
Basketball, Girls - HGMS	-	1,356	1,356	-	642	642
Basketball, Girls - KHMS	-	600	600	-	908	908
Bowling - GCHS	-	3,193	3,193	-	-	-
Cheerleaders - GCHS	-	8,317	8,317	-	3,549	3,549
Commencement and Awards - GCHS	-	3,215	3,215	-	87	87
Cross Country - GCHS	-	1,581	1,581	-	177	177
Cross Country - HGMS	-	844	844	-	1,461	1,461
Cross Country - KHMS	-	290	290	-	685	685
Debate - GCHS	-	6,409	6,409	-	3,622	3,622
Drama - GCHS	-	844	844	-	297	297
EMS/Security - GCHS	-	1,000	1,000	-	1,250	1,250
EMS/Security - KHMS	-	300	300	-	100	100
Football - GCHS	-	16,891	16,891	-	-	-
Football - HGMS	-	4,129	4,129	-	1,128	1,128
Football - KHMS	-	900	900	-	1,243	1,243
Forensics - GCHS	-	7,248	7,248	-	3,533	3,533
Golf, Boys - GCHS	-	8,796	8,796	-	-	-
Golf, Girls - GCHS	-	7,346	7,346	-	1,586	1,586
KSHAA/Entry Fees - GCHS	-	6,304	6,304	-	80	80
KSHAA/Entry Fees - KHMS	-	3,010	3,010	-	-	-
Musical - GCHS	-	18,068	18,068	-	5,979	5,979
Officials - GCHS	-	12,560	12,560	-	4,211	4,211
Officials - HGMS	-	16,100	16,100	-	1,577	1,577
Officials - KHMS	-	13,534	13,534	-	-	-
Orchestra - GCHS	-	2,082	2,082	-	33	33
Orchestra - HGMS	-	2,334	2,334	-	663	663
Orchestra - KHMS	-	2,146	2,146	-	798	798

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

	Unencumbered Cash Balance July 1, 2024	Receipts	Expenditures	Unencumbered Cash Balance June 30, 2025	Outstanding Encumbrances and Accounts Payable	Treasurer's Cash Balance June 30, 2025
(continued)						
School events (continued)						
Scholar's Bowl - GCHS	$ -	$ -	$ -	$ -	$ 227	$ 227
Soccer, Boys - GCHS	-	3,715	3,715	-	-	-
Soccer, Boys - HGMS	-	1,583	1,583	-	3,339	3,339
Soccer, Boys - KHMS	-	500	500	-	1,473	1,473
Soccer, Girls - GCHS	-	10,847	10,847	-	2,247	2,247
Soccer, Girls - HGMS	-	2,281	2,281	-	537	537
Soccer, Girls - KHMS	-	500	500	-	610	610
Softball - GCHS	-	6,571	6,571	-	693	693
Swimming, Boys - GCHS	-	63	63	-	155	155
Swimming, Girls - GCHS	-	1,594	1,594	-	66	66
Tennis, Boys - GCHS	-	758	758	-	79	79
Tennis, Girls - GCHS	-	565	565	-	565	565
Track - GCHS	-	2,529	2,529	-	321	321
Track - HGMS	-	2,415	2,415	-	1,903	1,903
Track - KHMS	-	500	500	-	1,070	1,070
Vocal Music - GCHS	-	993	993	-	698	698
Vocal Music - HGMS	-	2,324	2,324	-	1,297	1,297
Vocal Music - KHMS	-	3,375	3,375	-	476	476
Volleyball - GCHS	-	4,333	4,333	-	9,062	9,062
Volleyball - HGMS	-	1,349	1,349	-	4,353	4,353
Volleyball - KHMS	-	-	-	-	295	295
Wrestling, Girls - GCHS	-	57	57	-	57	57
Wrestling - HGMS	-	2,927	2,927	-	1,348	1,348
Wrestling, Girls - HGMS	-	1,383	1,383	-	505	505
Wrestling - KHMS	-	445	445	-	76	76
Wrestling, Girls - KHMS	-	400	400	-	473	473
Yearbook - GCHS	-	4,031	4,031	-	6,419	6,419
Total school events	-	239,344	239,344	-	85,546	85,546
School project accounts						
Band - HGMS	-	947	947	-	4,560	4,560
Band - KHMS	-	194	194	-	632	632
ESC Lounge	-	3,985	3,985	-	1,821	1,821
Lori Peister Memorial - KHMS	-	-	-	-	253	253
Total school project accounts	-	5,126	5,126	-	7,266	7,266
Special revolving agency accounts						
Band / Orchestra Rental Fee	-	13,739	13,739	-	40	40
Equipment / Uniforms - GCHS	-	15,105	15,105	-	27,999	27,999
Equipment / Uniforms - HGMS	-	3,151	3,151	-	6,442	6,442
Equipment / Uniforms - KHMS	-	2,180	2,180	-	1,678	1,678
Gate Receipts - GCHS	-	59,153	59,153	-	51,418	51,418
Gate Receipts - HGMS	-	18,742	18,742	-	46,439	46,439
Gate Receipts - KHMS	-	13,203	13,203	-	10,558	10,558
Interest - savings	-	46,272	46,272	-	140,322	140,322
KSHAA Regional - GCHS	-	12,745	12,745	-	745	745
Stampede Store - GCHS	-	13,676	13,676	-	7,946	7,946
State Expenses - GCHS	-	605	605	-	-	-
State sales tax	-	23,469	23,469	-	1,856	1,856
Student Fund Supplies	-	2,509	2,509	-	15,348	15,348
Total special revolving agency accounts	-	224,549	224,549	-	310,791	310,791
Total District Activity Funds	$ -	$ 1,305,872	$ 1,305,872	$ -	$ 518,957	$ 518,957

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of 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)
Instruction:				
Salaries	$ 3,231,981	$ 4,980,509	$ 5,481,618	$ (501,109)
Employee benefits	3,768,226	4,059,893	4,529,469	(469,576)
Purchased professional and technical services	128,345	159,010	135,000	24,010
Other purchased services	124,852	174,649	160,000	14,649
Supplies	606,756	566,585	1,225,000	(658,415)
Equipment	188,530	227,415	500,000	(272,585)
Other	204,470	405,000	-	405,000
Total instruction	8,253,160	10,573,061	12,031,087	(1,458,026)
Student support services:				
Salaries	1,726,095	1,699,589	1,803,770	(104,181)
Employee benefits	554,640	597,963	596,787	1,176
Purchased professional and technical services	-	12,840	-	12,840
Supplies	14,211	24,213	20,000	4,213
Total student support services	2,294,946	2,334,605	2,420,557	(85,952)
Instructional support staff:				
Salaries	1,824,441	1,777,796	2,158,786	(380,990)
Employee benefits	487,388	505,136	523,774	(18,638)
Purchased professional and technical services	14,039	39,960	25,000	14,960
Other purchased services	3,790	2,938	5,000	(2,062)
Supplies	112,422	116,354	120,000	(3,646)
Total instructional support staff	2,442,080	2,442,184	2,832,560	(390,376)
General administration:				
Salaries	678,727	780,810	959,269	(178,459)
Employee benefits	295,439	302,461	312,833	(10,372)
Purchased professional and technical services	78,986	221,054	160,000	61,054
Other purchased services	48,362	131,890	60,500	71,390
Supplies	47,098	59,232	55,000	4,232
Other	28,075	43,295	35,000	8,295
Total general administration	1,176,687	1,538,742	1,582,602	(43,860)
School administration:				
Salaries	3,774,435	4,166,719	3,944,285	222,434
Employee benefits	929,536	1,082,231	998,196	84,035
Supplies	66,886	67,343	72,000	(4,657)
Total school administration	4,770,857	5,316,293	5,014,481	301,812

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of 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)
(continued)				
Central services:				
Salaries	$ 1,453,508	$ 1,479,996	$ 1,518,916	$ (38,920)
Employee benefits	336,710	359,020	392,584	(33,564)
Other purchased services	270,185	308,489	275,000	33,489
Supplies	14,826	38,781	20,000	18,781
Total central services	2,075,229	2,186,286	2,206,500	(20,214)
Operations and maintenance:				
Salaries	3,648,648	3,584,313	4,312,837	(728,524)
Employee benefits	1,155,190	1,175,804	1,194,600	(18,796)
Purchased professional and technical services	462,685	763,437	475,000	288,437
Purchased property services	874,253	1,276,444	960,000	316,444
Other purchased services	311,327	630,891	1,155,000	(524,109)
Supplies	961,714	1,895,207	1,940,000	(44,793)
Equipment	729,528	-	1,000,000	(1,000,000)
Total operations and maintenance	8,143,345	9,326,096	11,037,437	(1,711,341)
Student transportation services:				
Salaries	261,458	262,706	273,224	(10,518)
Employee benefits	70,157	73,099	77,728	(4,629)
Supplies	90,052	71,662	80,000	(8,338)
Equipment	-	-	1,000,000	(1,000,000)
Total student transportation services	421,667	407,467	1,430,952	(1,023,485)
Vehicle operating services:				
Salaries	750,266	751,074	954,028	(202,954)
Employee benefits	340,637	389,660	368,354	21,306
Purchased professional and technical services	8,295	7,724	-	7,724
Other purchased services	1,865	1,413	-	1,413
Motor fuel	15,147	17,228	300,000	(282,772)
Other	-	-	10,000	(10,000)
Total vehicle operating services	1,116,210	1,167,099	1,632,382	(465,283)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of 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)
(continued)				
Vehicle services and maintenance services:				
Salaries	$ 198,420	$ 195,196	$ 207,349	$ (12,153)
Employee benefits	55,440	53,773	61,209	(7,436)
Purchased professional and technical services	68,087	68,915	-	68,915
Purchased property services	96,486	-	75,000	(75,000)
Other purchased services	119,816	198,021	150,000	48,021
Supplies	537	264	200,000	(199,736)
Total vehicle services and maintenance services	538,786	516,169	693,558	(177,389)
Other student transportation services:				
Salaries	55,118	104,968	-	104,968
Employee benefits	4,114	7,894	-	7,894
Other purchased services	3,670	3,563	4,000	(437)
Equipment	1,251	3,718	1,250	2,468
Total other student transportation services	64,153	120,143	5,250	114,893
Other support services:				
Salaries	68,662	93,543	45,949	47,594
Employee benefits	16,631	18,146	18,309	(163)
Other	-	-	3,000	(3,000)
Total other support services	85,293	111,689	67,258	44,431
Community service operations:				
Crossing guards	28,773	21,951	240,000	(218,049)
Architectural and engineering services	10	7,662	-	7,662
Operating transfers out:				
At Risk (4 Year Old)	-	250,000	250,000	-
At Risk (K-12)	13,386,528	14,054,865	14,435,090	(380,225)
Bilingual Education	-	-	1,200,000	(1,200,000)
Virtual Education	443,207	300,000	450,000	(150,000)
Capital Outlay	8,515,832	4,704,009	-	4,704,009
Food Service	-	12,352	-	12,352
Professional Development	-	400,000	521,823	(121,823)
Parent Education	130,065	146,782	150,000	(3,218)
Special Education	5,030,377	7,509,014	7,700,000	(190,986)

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
General Fund
Schedule of 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)
(continued)				
Operating transfers out (continued):				
Career and Postsecondary Education	$ -	$ -	$ 500,000	$ (500,000)
Healthcare Reserve	-	45,893	-	45,893
Contingency Reserve	1,000,000	-	-	-
Textbook Rental	500,000	-	500,000	(500,000)
Total operating transfers out	29,006,009	27,422,915	25,706,913	1,716,002
Adjustment to comply with Legal Max	-	-	(3,365,388)	3,365,388
Total expenditures	60,417,205	63,492,362	63,536,149	(43,787)
Adjustment for Qualifying Budget Credits:				
Juvenile detention center	71,232	72,197	72,197	-
Total expenditures adjusted for Qualifying Budget Credits	$ 60,488,437	$ 63,564,559	$ 63,608,346	$ (43,787)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
U.S. Department of Agriculture, Food and Nutrition Service				
Passed through Kansas Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2025		$ 799,511
National School Lunch Program	10.555	2025		2,763,572
Summer Food Service Program for Children	10.559	2025		392,052
Total Child Nutrition Cluster				3,955,135
Child and Adult Care Food Program	10.558	2025		59,532
Farm to School State Formula Grant	10.645	2025		1,000
Total U.S. Department of Agriculture, Food and Nutrition Service				**4,015,667**
U.S. Department of Education, Office of Elementary and Secondary Education				
Passed through Kansas Department of Education:				
Special Education Cluster (IDEA):				
Special Education - Grants to States:				
Title VI-B	84.027	H027A230031	$ 1,504,910	
Title VI-B	84.027	H027A240031	5,500	
Targeted Improvement	84.027	H027A240031	54,589	
Significant Disproportionality	84.027	H027A240031	147,064	
Significant Disproportionality	84.027	H027A230031	247,781	1,959,844
Special Education - Preschool Grants:				
Early Childhood	84.173	H173A240034	61,345	
3-21 Private School Pass-through	84.173	H173A240034	62,655	
3-21 Private School Pass-through	84.173	H173A230034	37,803	161,803
Total Special Education Cluster (IDEA)				2,121,647
Title I Grants to Local Educational Agencies:				
Title I	84.010	S010A240016		1,697,565
Migrant Education - State Grant Program:				
Title I Part C - Migrant Education	84.011	S011A240016		497,000
Career & Technical Education - Basic Grants to States:				
Carl Perkins Program Improvement	84.048	V048A240016		76,352
Education for Homeless Children and Youth:				
Homeless Child	84.196	S196A240017		47,625
Twenty-First Century Community Learning Centers	84.287	S287C240016		249,889
English Language Acquisition State Grants:				
English Language Learners	84.365	S365A240016		223,004
Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)	84.367	S367A240015		251,319

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Agency / Program	Assistance Listing Number	Federal Agency or Pass-Through Grant Number	Expenditures	
(continued)				
U.S. Department of Education, Office of Elementary and Secondary Education (continued)				
Passed through Kansas Department of Education:				
Title IV Part A - Student Support and Academic Enrichment Program	84.424A	S424A240017		$ 95,202
COVID-19 Education Stabilization Fund:				
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	S425U210002	$ 2,596,251	
Homeless Children and Youth (ARP-HCY-II)	84.425W	S425W210017-21E	9,331	2,605,582
Total U.S. Department of Education, Office of Elementary and Secondary Education				**7,865,185**
U.S. Department of Health and Human Services, Centers for Disease Control and Prevention				
Passed through Kansas Department of Education:				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	NU50CK000549		24,700
477 Cluster:				
Temporary Assistance for Needy Families:				
TANF - Preschool Pilot	93.558	652-00-3323-0530		443,250
Total 477 Cluster				443,250
Passed through Kansas Office for Refugees:				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2205KSRSSS		196
Total U.S. Department of Health and Human Services, Centers for Disease Control and Prevention				**468,146**
TOTAL				**$ 12,348,998**

The accompanying Notes to Schedule of Expenditures of Federal Awards are an integral part of this schedule.

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

1. General

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") presents the federal award activity of all federal financial assistance programs of the District. The District's reporting entity is defined in Note 1 to the District's regulatory basis financial statement. The information in this Schedule is presented in accordance with the 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). All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies is included on the Schedule.

2. Basis of accounting

Expenditures reported on the Schedule are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas, using the regulatory basis of accounting, which is described in Note 1 to the District's regulatory basis financial statement. However, no encumbrances are included in the expenditures for federal programs.

Migrant Education – State Grant Program receipts and expenditures reported in the District's regulatory basis financial statement differ from that found on grant reports due to the grant having a September 30th year end.

3. Relationship to regulatory basis financial statement

Federal award expenditures are reported in the District's regulatory basis financial statement as follows:

Food Service (Schedule 2-I):	
Food Service - operations	$ 4,014,667
Food Service - expense reimbursement	1,000
Grant activity (Schedule 2-R):	
Grant Activity - total expenditures	9,070,639
Less expenditures from other sources	(737,308)
Total expenditures of federal awards	$ 12,348,998

4. De minimis cost rate

The District has not elected to use the 10% de minimis cost rate.

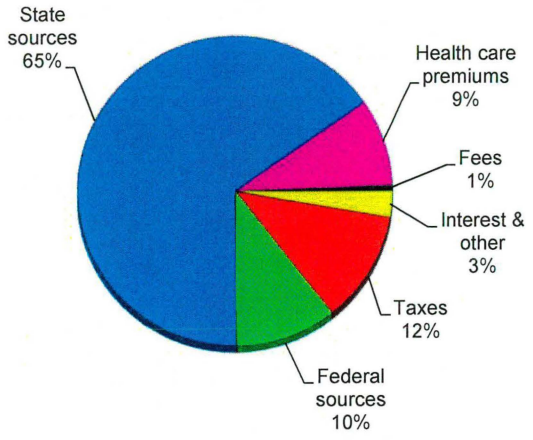
5. National School Lunch Program

The unencumbered cash balance in the Food Service fund at June 30, 2025, is local money. Federal and state funds included in the Food Service fund are expended first.

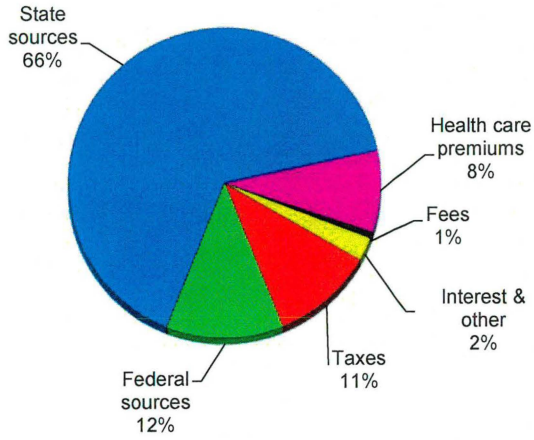
OTHER INFORMATION

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Receipts
For the Years Ended June 30

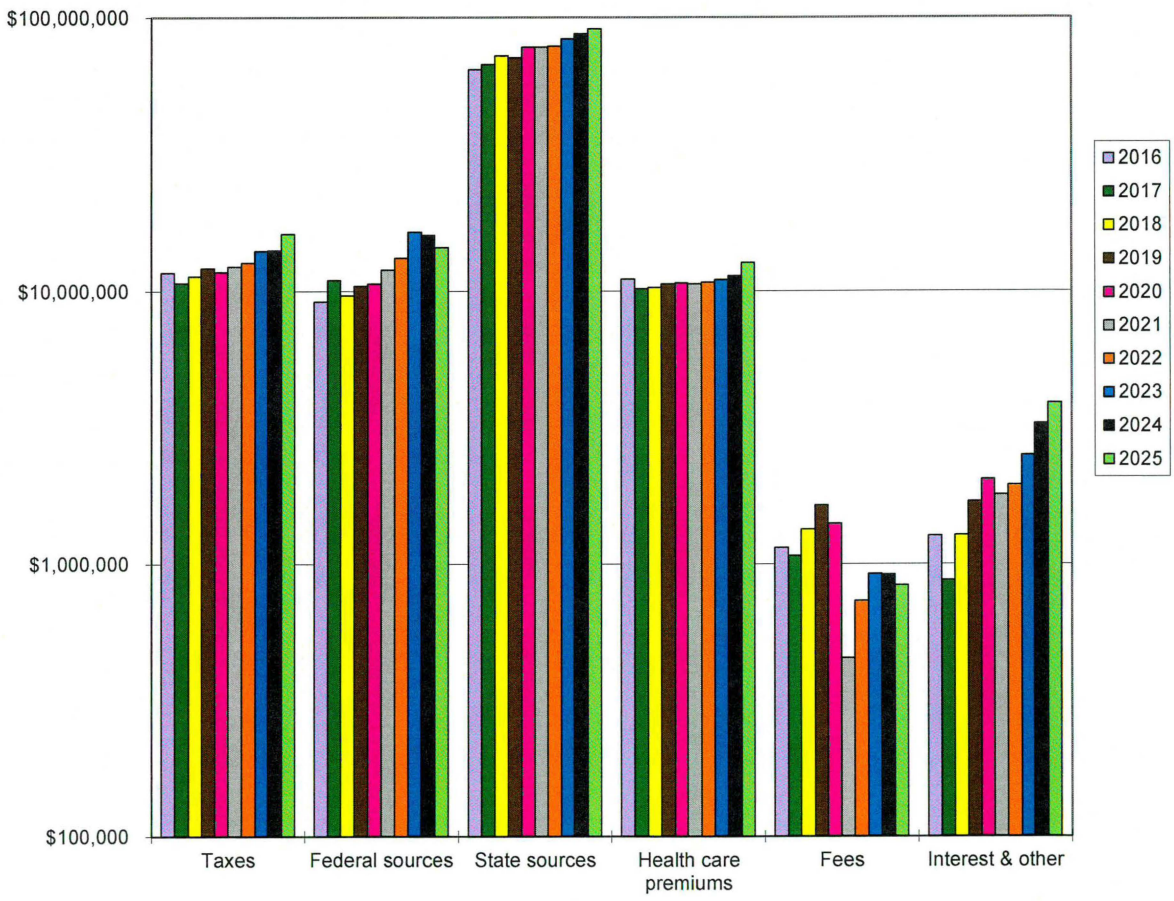
2025 Receipts- All Funds
(excluding transfers between funds)



2024 Receipts- All Funds
(excluding transfers between funds)

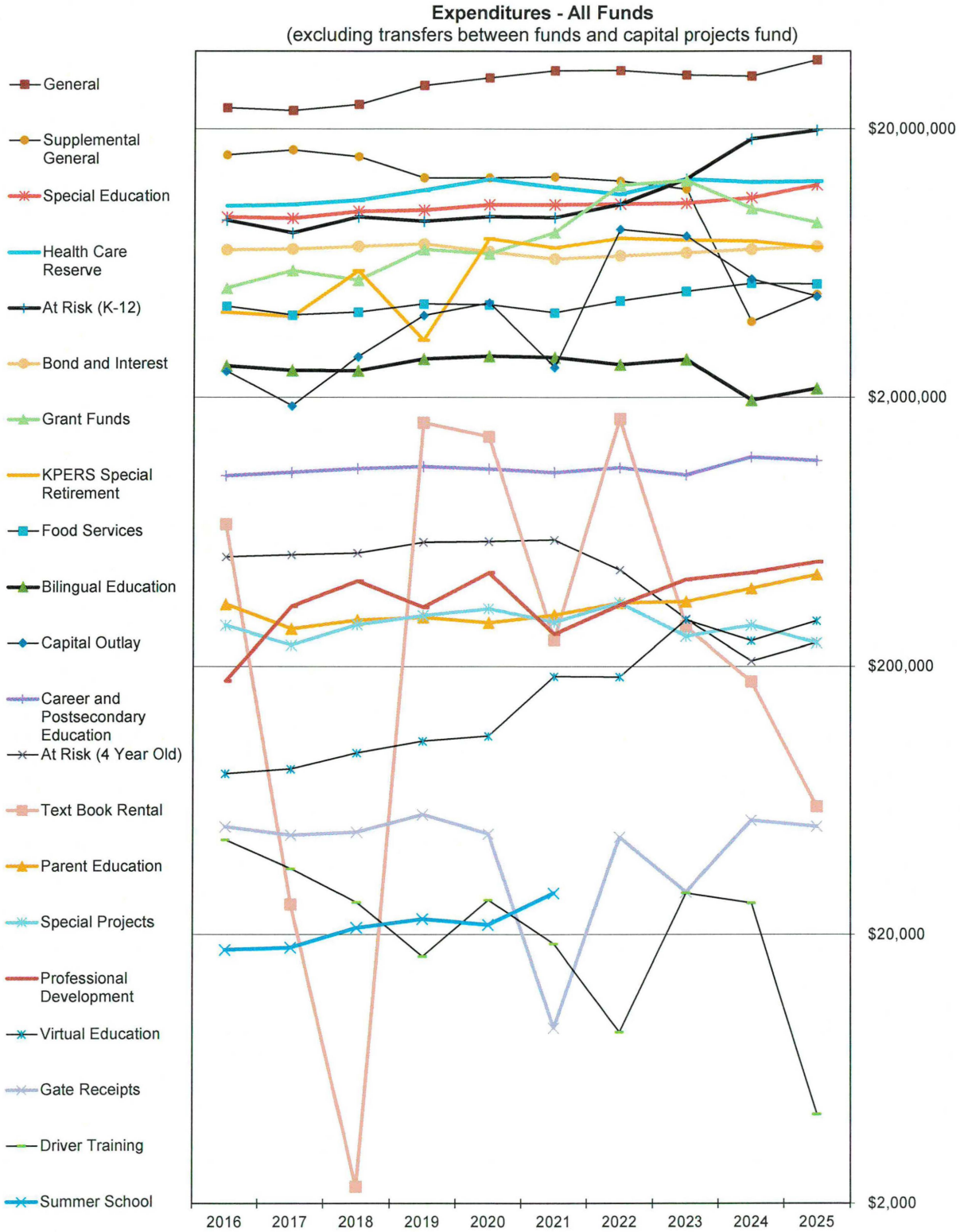


Comparison of Receipts - All Funds
(excluding transfers between funds)



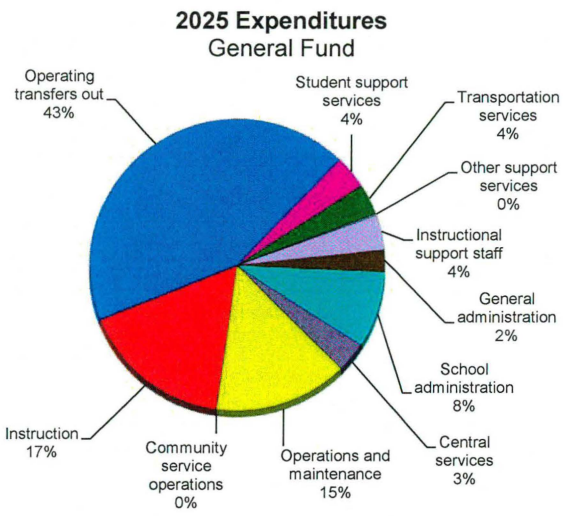
Note: Vertical axis is in multiples of 10

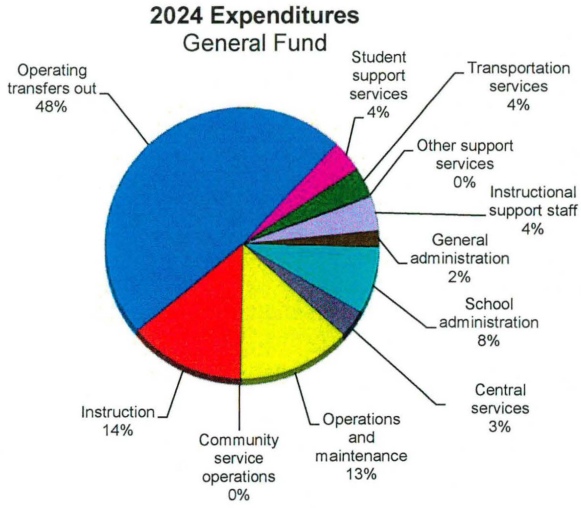
UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures
For the Years Ended June 30

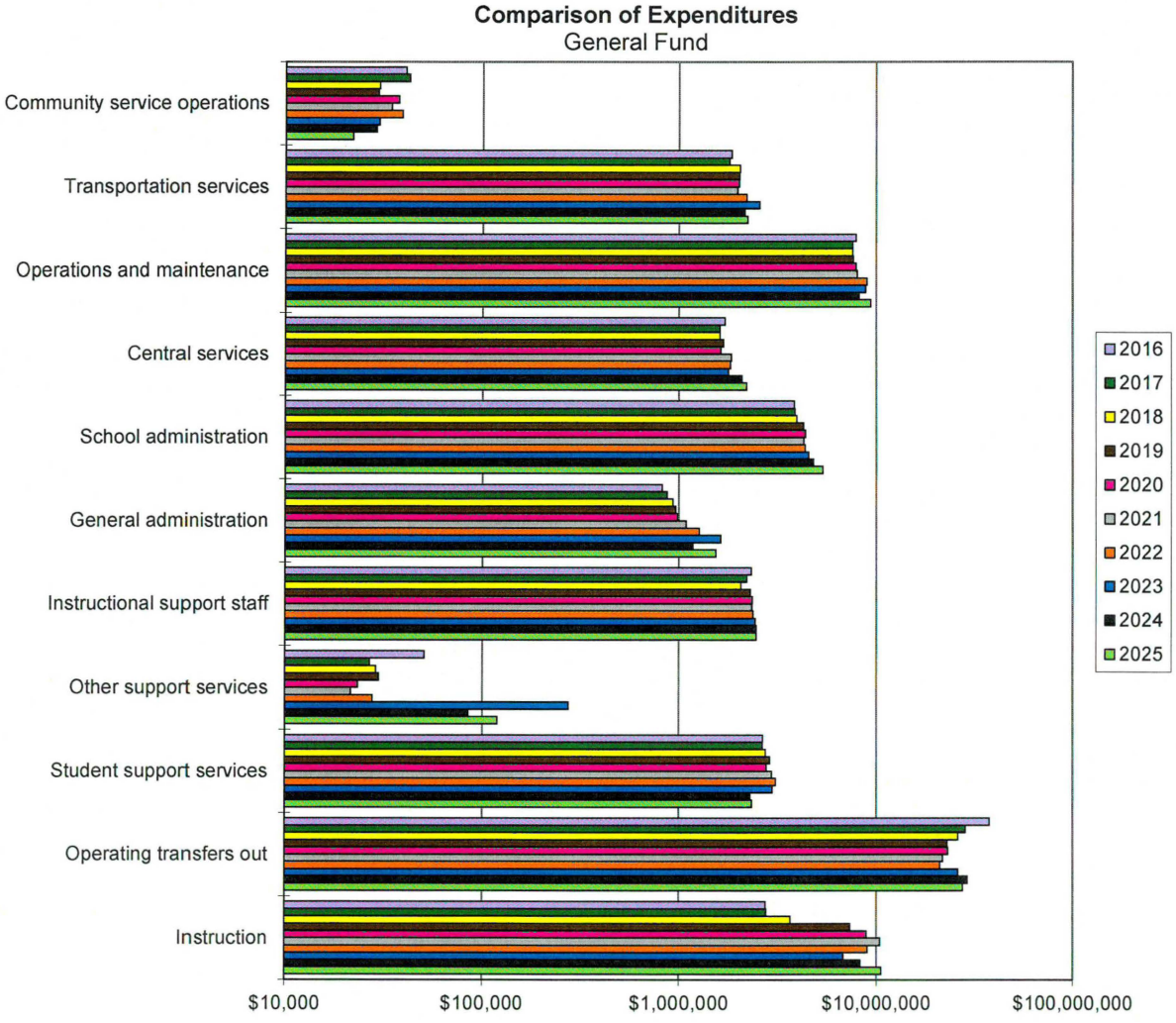


Note: Vertical axis is in multiples of 10

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Comparison of Expenditures Subject to Legal Max - General Fund
For the Years Ended June 30







Note: Horizontal axis is in multiples of 10

APPENDIX - SINGLE AUDIT

LEWIS, HOOPER & DICK LLC
certified public accountants

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. 457
Garden City, Kansas 67846

We have audited, 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 (GAS)* issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide (KMAAG)* issued by the State of Kansas, the regulatory basis financial statement of Unified School District No. 457, Garden City, Kansas (the District), a municipality, as of and for the year ended June 30, 2025, and the related notes to the financial statement, which collectively comprise the District's financial statement, and have issued our report thereon dated January 20, 2026. The District prepares its financial statement on a regulatory basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statement 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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free from 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 financial statement. 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 *GAS.*

We noted other certain matters that we have reported to management of the District in a separate letter dated January 20, 2026.

Purpose of this Report

The 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 *GAS* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 20, 2026

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Board of Education
Unified School District No. 457
Garden City, Kansas 67846

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District No. 457, Garden City, Kansas (the District), a municipality, compliance with the types of compliance requirements identified as subject to audit 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs 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 *Kansas Municipal Audit and Accounting Guide* (*KMAAG*); the standards applicable to financial audits contained in *Government Auditing Standards (GAS)* issued by the Comptroller General of the United States; and the audit 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). 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 provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibility 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 GAAS, the *KMAAG*, *GAS* 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 GAAS, the *KMAAG*, *GAS* 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 these 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.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

January 20, 2026

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

I. SUMMARY OF AUDITOR'S RESULTS

A. Financial Statement

- Type of auditor's report issued: Adverse (GAAP Basis); Unmodified (Regulatory Basis)

- Internal control over financial reporting as reported in the 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*:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported
Is any noncompliance material to financial statement noted?	No

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE:

Are any material weaknesses identified?	No
Are any significant deficiencies identified?	None reported

- Type of auditor's report issued on compliance for major programs: Unmodified

- Are there any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)? No

- The programs tested as major programs include:

Program	Assistance Listing Number	Expenditures
Title I Grants to Local Education Agencies	84.010	$ 1,697,565
Special Education Cluster (IDEA):		
Special Education - Grants to States - Title VI-B	84.027	1,504,910
Special Education - Grants to States - Title VI-B	84.027	5,500
Special Education - Grants to States - Targeted Improvement	84.027	54,589
Special Education - Grants to States - Significant Disproportionality	84.027	147,064
Special Education - Grants to States - Significant Disproportionality	84.027	247,781
Special Education - Preschool Grants - Early Childhood	84.173	61,345
Special Education - Preschool Grants - 3-21 Private School Pass-through	84.173	62,655
Special Education - Preschool Grants - 3-21 Private School Pass-through	84.173	37,803
COVID-19 Education Stabilization Fund:		
Elementary and Secondary School Emergency Relief Fund (ARP ESSER)	84.425U	2,596,251
Homeless Children and Youth (ARP-HCY-II)	84.425W	9,331

- Dollar threshold used to distinguish between type A and B programs: $750,000

- Auditee qualified as low-risk auditee: No

(continued)

UNIFIED SCHOOL DISTRICT NO. 457
GARDEN CITY, KANSAS
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

II. FINANCIAL STATEMENT FINDINGS

None reported

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

Garden City Public Schools

U.S.D. #457

Business Office

Corrective Action Plan and Comments
on Audit Resolution Matters Relating
to the Federal Award Programs
June 30, 2025

January 20, 2026

Department of Education

Unified School District No. 457, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2025.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2024, through June 30, 2025

The findings from the June 30, 2025, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditor's Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None reported

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None reported

IV. STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

Finding 2024-001
Finding resolved in current year.

Finding 2004-002
Finding resolved in current year.

If the Department of Education, the oversight agency, has questions regarding this plan, please call Jessica Nothern at 620-805-7007.

Sincerely,

Jessica Nothern

Jessica Nothern
Chief Financial Officer