UNIFIED SCHOOL DISTRICT NUMBER 353
Wellington, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2025

Unified School District Number 353
Wellington, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2025

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Unified School District Number 353
Wellington, Kansas

FINANCIAL STATEMENT
For the Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 353
Wellington, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 353 (Municipality Only) of Wellington, Kansas, as of and for the year ended June 30, 2025 and the related notes to the financial statements.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 353 as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District Number 353 as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide.* Our responsibility 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 Unified School District Number 353 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 353 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide,* which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt regarding Unified School District Number 353's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about where 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from an error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgment and maintain professional skepticism throughout the audit.
2. 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.
3. 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 Unified School District Number 353's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Unified School District Number 353'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 control-related matters that we identified during the audit.

Other Matters
Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds and district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide.* The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Other reporting required by Government Auditing Standards
In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2026, on our consideration of Unified School District Number 353'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District Number 353's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Unified School District Number 353 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated March 5, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services. The 2024 actual column (2025 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note C.

Harold K. Mayes Jr.

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
January 7, 2026

Unified School District Number 353
Wellington, Kansas
SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH AND INVESTMENTS
REGULATORY BASIS
For the Year Ended June 30, 2025

Governmental type funds	Beginning Unencumbered Cash and Investment	Prior Year Cancelled Encumbrances
General funds		
General	$ 0	$ 0
Supplemental General	324,206	0
Special purpose funds		
Preschool - Aged At-Risk	0	0
At Risk (K-12)	2,016,178	0
Bilingual Education	0	0
Capital Outlay	2,285,254	0
Driver Training	1,307	0
Food Service	405,806	0
Professional Development	1,974	0
Special Education	666,254	0
Kansas Reading Road Map	0	0
Career and Postsecondary	133,502	0
KPERS Special Retirement Contribution	0	0
Contingency Reserve	1,500,000	0
Textbook and Student Material Revolving	556,470	0
JCPG Grant	0	0
Recreation Commission	21,247	0
Recreation Commission Employee Benefits	2,729	0
Local Grants	86,831	0
Federal Grants	(1,897,110)	0
District Activity Funds		
Gate receipts	18,953	0
School projects/User Fees and Sales Tax	49,874	0
Bond and Interest fund		
Bond and interest	2,337,178	0
Capital projects:		
Capital Projects - High School	525,000	0
Trust Funds		
Scholarships	292,801	0
Total reporting entity (excluding agency funds)	$ 9,328,454	$ 0

Composition of ending cash and investments	
Demand deposits	
Impact Bank	$ 12,826,404
Impact Bank - certificates of deposit - scholarships	295,288
Security State Bank	355,170
Commerce Bank	63,817

The accompanying notes are an integral part of this statement

Cash Receipts	Expenditures	Ending Unencumbered Cash and Investment	Outstanding Encumbrances and Accounts Payable	Ending Cash and Investment
$ 14,093,158	$ 14,093,158	$ 0	$ 78,944	$ 78,944
4,504,324	4,479,564	348,966	73,821	422,787
64,600	64,600	0	0	0
3,202,553	1,600,908	3,617,823	40,393	3,658,216
6,780	6,780	0	0	0
1,653,418	1,219,978	2,718,694	25,895	2,744,589
37,043	36,182	2,168	0	2,168
967,418	930,588	442,636	326	442,962
6,085	1,317	6,742	0	6,742
3,965,058	4,086,705	544,607	24,575	569,182
38,142	38,142	0	0	0
535,891	547,870	121,523	7,650	129,173
1,462,490	1,462,490	0	0	0
0	0	1,500,000	0	1,500,000
114,910	55,574	615,806	9,354	625,160
78,025	54,488	23,537	0	23,537
443,751	437,850	27,148	0	27,148
73,599	70,200	6,128	0	6,128
130,796	130,355	87,272	0	87,272
2,810,196	865,405	47,681	22,653	70,334
111,541	123,578	6,916	0	6,916
113,778	134,067	29,585	0	29,585
2,694,569	2,449,618	2,582,129	0	2,582,129
0	0	525,000	0	525,000
2,487	0	295,288	0	295,288
$ 37,110,612	$ 32,889,417	$ 13,549,649	$ 283,611	$ 13,833,260

Composition of ending cash and investments - continued

US Treasury Securities:	
First National Bank	$ 525,000
Total cash and investments	14,065,679
Agency funds per Schedule 3	(232,419)
Total Reporting Entity (excluding Agency Funds)	$ 13,833,260

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 353 of Wellington, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 353 (the municipality only).

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property but can acquire real property by gift. The Recreation Commission is audited by other auditors and audited financial statements were not available for presentation with Unified School District Number 353 as a related municipal entity.

NOTE B. REGULATORY BASIS TYPES OF FUNDS

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potentially could have the following types of funds.

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in other funds.

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

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

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

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds.

Agency Funds - funds used to report assets held by municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

NOTE C: BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America - The 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District Number 353 has approved a resolution that it 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 statutory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
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.

The timeline for adoption of the final budget when a revenue neutral hearing is held is on or before September 20th. Unified School District Number 353 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

Adjustment to Comply with Legal Max- Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" Budget. The Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

Kansas Reading Road Map	**Contingency Reserve**
Textbook and student material revolving	**JCPG Grant**
Local Grants	**Federal Grants**
Capital Projects	**Scholarships**

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

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

The District had the following investments and maturities as of June 30, 2025. Fair value is based upon quoted market values:

Investment Type	Cost	Fair Value	Unrealized gain (loss)	Investment Maturities		Percent of Investment	Rating U.S.
				Less than 1 yr	2 yrs		
US Treasury Notes	$ 525,000	$ 513,292	$ (11,708)	$ 0	$ 525,000	100%	AA+

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 District or in an adjoining District 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 bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

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

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2025, is as follows:

Investments	Precentage of Investments
U.S. Treasury Notes	100%

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year.

At June 30, 2025, the carrying amount of the District's bank deposits was $13,540,679 (which includes petty cash funds) and the bank balance was $14,161,052 (which does not include the Treasury Notes at $525,000). The bank balance was held by three banks thus reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance $822,033 was covered by federal depository insurance and $13,339,019.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had the investment in U.S. Treasury Notes as note above.

NOTE F. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation				
Series 2015	2%-3%	6/1/2014	9,325,000	9/1/2026
Series 2016	2%-3%	5/1/2016	6,085,000	9/1/2024
Series 2021-A	0.32%-2.15%	4/1/2021	12,990,000	9/1/2034
Series 2021-B	3%	7/1/2021	1,405,000	9/1/2026
Community Building	4%-5%	45,559	485,000	9/1/2039

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

General Obligation	Beginning Balance	Additions	Reductions/ Payments	Ending Balance	Interest Paid
Series 2015	$ 4,475,000	$ 0	$ 1,100,000	$ 3,375,000	$ 117,750
Series 2016	645,000	0	645,000	0	9,675
Series 2021-A	12,510,000	0	190,000	12,320,000	217,768
Series 2021-B	1,115,000	0	135,000	980,000	31,425
	$ 18,745,000	$ 0	$ 2,070,000	$ 16,675,000	$ 376,618
Community Building	$ 0	$ 485,000	$ 0	$ 485,000	$ 8,633

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

	2026	2027	2028	2029	2030	2031-2035	Total
General Obligation Bonds							
Principal	$ 2,140,000	$ 2,600,000	$ 1,410,000	$ 1,430,000	$ 1,450,000	$ 7,645,000	$ 16,675,000
Interest	317,553	250,205	203,540	183,655	161,325	394,279	1,510,557
Total prinicipal and interest	$ 2,457,553	$ 2,850,205	$ 1,613,540	$ 1,613,655	$ 1,611,325	$ 8,039,279	$ 18,185,557

	2026
Community Building	
Principal	$ 485,000
Interest	164,975
Total prinicipal and interest	$ 649,975

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25th. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2025, the statutory limit for the District was $11,965,734 thus creating an excess over the limit of $4,709,266. The outstanding bond principle represents 19.5% of the District valuation. The District has permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

NOTE F. LONG-TERM DEBT - continued

Changes in long-term obligations, other than debt, for the year ended June 30, 2025, are as follows:

	Balance July 1, 2024	Net Change	Balance June 30, 2025
Compensated absences	$ 30,635	$ 1,646	$ 32,281

NOTE G. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	At-Risk (K-12)	K.S.A. 72-6478	$ 2,527,660
General	Bilingual Education	K.S.A. 72-6478	6,780
General	Driver Training	K.S.A. 72-6478	8,553
General	Professional Development	K.S.A. 72-6478	6,085
General	Special Education	K.S.A. 72-6478	2,674,026
General	Kansas Reading Road Map	K.S.A. 72-6478	28,824
General	Carrer & Postsecondary	K.S.A. 72-6478	78,803
General	Textbook Rental	K.S.A. 72-6478	437
Supplemental General	Preschool - Aged At-risk	K.S.A. 72-6430	64,600
Supplemental General	At-Risk (K-12)	K.S.A. 72-6430	674,893
Supplemental General	Special Education	K.S.A. 72-6430	778,584
Supplemental General	Carrer & Postsecondary	K.S.A. 72-6430	457,088

NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, the District is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified 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.

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, 2024.

Compensated Absences: Certified employees are provided 5 days of personal leave each school year. Classified full-time employees are provided 10 days paid vacation annually, after one full year of employment. The vacation time earned is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2025. Certified employees are granted 11 days of leave per year with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. All classified employees shall accrue sick leave at a rate of one workday per month of active employment based on the number of hours normally worked. Personnel employed for more than nine months but less than twelve months shall accrue 10 days per year of sick leave. Sick leave may be accumulated up to 120 days for full time employees and 90 days for employees who do not work 12 months a year. Full time teachers who terminate or retire will not be paid for their unused sick leave. Full-time teachers who have served the district for five consecutive years are eligible to receive a severance payment upon leaving employment with Unified School District No. 353.

NOTE I. PENSION PLANS

Defined Benefit Pension Plan

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

Contributions. K.S.A. 74-4919 and K.S.A. 74-49210 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 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 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 the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

The 2021 Legislature passed House Bill 2405, which authorizes the State of Kansas to issue pension obligation bonds, series 2021K, with net proceeds of $550 million to fund a portion of the School unfunded actuarial liability. The bond proceeds were received by KPERS on August 26, 2021.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution, which totaled $1,462,490 for the year ended June 30, 2025.

NOTE I. PENSION PLANS - continued

Defined Benefit Pension Plan - continued

Net Pension Liability. At June 30, 2025, the District's proportionate share of the collective net pension liability reported for KPERS was $13,937,862. 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 proportionate share 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 these financial statements.

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

NOTE J. RISK MANAGEMENT

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 persons and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE K. OTHER INFORMATION

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District who work 17.5 hours per week in a school year position or .45 FTE are eligible to participate in the Plan beginning the first of the month following 30 days of employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

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 are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2025.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations, and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted, and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

NOTE K. OTHER INFORMATION - continued

Compliance with Kansas Statutes: The Pep Club activity fund has a negative cash balance as of June 30, 2025, of $(486). The District is not aware of any other violations of Kansas Statutes.

NOTE L. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through January 5, 2026, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

Regulatory Basis
Supplementary information

Unified School District Number 353
Wellinton, Kansas
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For the Year Ended June 30, 2025

	Certified Budget	Adjustment To Comply With Legal Max *
Governmental type funds		
General funds		
General	$ 14,222,224	$ (290,986)
Supplemental General	4,575,808	(67,504)
Special purpose funds		
Preschool - Aged At-Risk	64,600	0
At Risk (K-12)	5,257,492	0
Bilingual Education	25,814	0
Virtual Education	84,000	0
Capital Outlay	3,742,193	0
Driver Training	40,257	0
Food Service	1,235,048	0
Professional Development	60,000	0
Special Education	4,410,027	0
Career and Postsecondary	574,710	0
KPERS Special Retirement Contribution Fund	1,712,971	0
Recreation Commission	437,850	0
Recreation Commission Employee Benefits	70,200	0
Bond and Interest funds		
Bond and Interest	2,446,618	0

Schedule 1

Adjustment for Qualifying Budget Credits *	Total Budget For Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 161,920	$ 14,093,158	$ 14,093,158	$ 0
145,425	4,653,729	4,479,564	(174,165)
0	64,600	64,600	0
0	5,257,492	1,600,908	(3,656,584)
0	25,814	6,780	(19,034)
0	84,000	0	(84,000)
0	3,742,193	1,219,978	(2,522,215)
0	40,257	36,182	(4,075)
0	1,235,048	930,588	(304,460)
0	60,000	1,317	(58,683)
0	4,410,027	4,086,705	(323,322)
0	574,710	547,870	(26,840)
0	1,712,971	1,462,490	(250,481)
0	437,850	437,850	0
0	70,200	70,200	0
0	2,446,618	2,449,618	3,000

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Reimbursements	$ 93,378	$ 161,920	$ 0	$ 161,920
State Sources				
General State Aid	11,001,499	11,532,647	11,787,691	(255,044)
Special Education Aid	2,067,109	2,396,092	2,432,033	(35,941)
Mineral Production Tax	2,742	2,499	2,500	(1)
Total cash receipts	13,164,728	14,093,158	$ 14,222,224	$ (129,066)
Expenditures				
Instruction				
Salaries				
Certified	4,008,029	4,845,676	$ 4,724,039	$ 121,637
Non-Certified	38,835	20,913	40,200	(19,287)
Employee Benefits				
Insurance	137,344	126,032	0	126,032
Social Security	334,846	358,931	375,000	(16,069)
Other	196,099	157,372	300,000	(142,628)
Other Purchased Services				
Other	16,482	6,770	20,000	(13,230)
Supplies				
General Supplemental Teaching	29,695	79,532	50,000	29,532
Other	8,022	8,668	0	8,668
Student Support Services				
Purchased Professional & Technical Services	59,161	51,434	60,000	(8,566)
Other Purchased Services	34,787	34,787	35,000	(213)
Supplies	1,732	2,942	3,000	(58)
Property	0	200	0	200
Instructional Support Staff				
Salaries				
Certified	138,802	145,825	145,000	825
Non-Certified	109,343	125,123	113,700	11,423
Employee Benefits				
Insurance	9,891	5,110	0	5,110
Social Security	17,940	20,024	19,800	224
Other	1,200	1,588	13,000	(11,412)
Supplies				
Books and Periodicals	9,727	24,759	20,000	4,759
General Administration				
Other	10,150	9,211	11,000	(1,789)
Purchased Professional & Technical Services	53,907	53,044	40,000	13,044

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Expenditures (Continued)				
General Administration - continued				
Other Purchased Services				
Insurance	$ 2,810	$ 1,728	$ 3,000	$ (1,272)
Communications	4,609	4,125	5,000	(875)
Other	1,640	1,764	1,700	64
Supplies	21,385	23,915	20,000	3,915
Other	1,980	0	500	(500)
School Administration				
Salaries				
Non-Certified	182,260	216,325	189,500	26,825
Employee Benefits				
Insurance	3,750	0	0	0
Social Security	13,748	16,491	14,500	1,991
Other	0	0	4,000	(4,000)
Purchased Property Services	15,969	10,774	16,000	(5,226)
Other Purchased Services				
Communications	5,702	6,201	6,200	1
Other	11,502	19,988	12,000	7,988
Supplies	2,335	657	2,400	(1,743)
Central Services				
Salaries				
Non-Certified	311,298	318,828	350,000	(31,172)
Employee Benefits				
Insurance	16,428	16,627	0	16,627
Social Security	22,356	22,895	27,000	(4,105)
Other	1,500	1,500	19,000	(17,500)
Other Purchased Services	7,462	12,571	17,000	(4,429)
Supplies	15,424	18,145	16,000	2,145
Operations & Maintenance				
Salaries				
Non-Certified	188,436	262,408	247,000	15,408
Employee Benefits				
Insurance	12,488	27,448	1,000	26,448
Social Security	13,904	19,825	19,000	825
Other	50	6	11,000	(10,994)
Purchased Property Services				
Water/Sewer	52,599	55,883	60,000	(4,117)
Cleaning	10,299	12,795	13,000	(205)
Repairs & Maintenance	42,652	45,389	50,000	(4,611)
Repair of Buildings	135	962	10,000	(9,038)
Other	23,212	24,545	25,000	(455)

Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

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)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Expenditures (Continued)				
Operations & Maintenance (Continued)				
Supplies				
Insurance	$ 56,416	$ 50,600	$ 75,000	$ (24,400)
General Supplies	100,059	112,242	120,000	(7,758)
Energy				
Heating	110,055	120,673	150,000	(29,327)
Electricity	712,279	728,627	900,000	(171,373)
Motor Fuel	21,806	(437)	24,000	(24,437)
Miscellaneous Supplies	44,431	59,413	50,000	9,413
Property	1,095	246	0	246
Student Transportation Services				
Contracting of Bus Service	375,748	400,326	400,000	326
Motor Fuel	67,446	55,840	100,000	(44,160)
Other Support Services				
Purchased Professional and Technical Services	12,450	14,724	15,000	(276)
Transfers				
Special Education Fund	2,865,744	2,674,026	2,500,000	174,026
Career & Postsecondary	0	78,803	0	78,803
Bilingual Education Fund	0	6,780	17,578	(10,798)
Virtual Education Fund	0	0	84,000	(84,000)
Professional Development	30,000	6,085	47,803	(41,718)
Kansas Reading Road Map	61,100	28,824	0	28,824
At Risk (K-12) Fund	2,354,174	2,527,660	2,629,304	(101,644)
Textbook and Student Material	150,000	437	0	437
Driver's Training	0	8,553	0	8,553
Adjustments to comply with legal max	0	0	(290,986)	290,986
Legal general fund budget and expenditures	13,164,728	14,093,158	13,931,238	161,920
Adjustment for qualifying budget credits	0	0	161,920	(161,920)
Total expenditures	13,164,728	14,093,158	$ 14,093,158	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash (deficit), July 1	0	0		
Unencumbered cash (deficit), June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Tax	$ 1,118,053	$ 1,171,174	$ 1,142,034	$ 29,140
Delinquent Tax	45,034	51,955	24,259	27,696
Motor Vehicle Tax	119,465	140,523	99,250	41,273
Recreational Vehicle Tax	1,841	2,184	1,969	215
Commercial Vehicle Tax	0	0	2,989	(2,989)
Reimbursements	6,770	145,425	5,000	140,425
State Sources				
Supplemental aid	2,738,829	2,993,063	3,037,879	(44,816)
Total cash receipts	4,029,992	4,504,324	$ 4,313,380	$ 190,944
Expenditures				
Instruction				
Salaries				
Certified	7,000	8,073	$ 10,000	$ (1,927)
Employee Benefits				
Social Security	520	602	0	602
General Supplemental	113,181	107,189	150,000	(42,811)
Supplies	13,107	0	14,000	(14,000)
Property	190	4,528	0	4,528
Instruction Support Services				
Salaries				
Noncertified	155,299	167,995	163,000	4,995
Employee Benefits				
Insurance	1,125	0	1,500	(1,500)
Social Security	11,738	12,696	12,470	226
Purchased Property Services	0	650	0	650
Supplies				
Technology Supplies	325,177	361,741	341,224	20,517
Miscellaneous Supplies	35,770	55,713	40,000	15,713
Other	4,950	30,218	5,500	24,718
General Administration				
Salaries				
Certified	238,583	243,697	251,100	(7,403)
Employee Benefits				
Insurance	28,336	29,009	0	29,009
Social Security	17,762	18,175	19,210	(1,035)
Other	3,000	2,875	32,000	(29,125)
School Administration				
Salaries				
Certified	771,410	803,891	820,200	(16,309)
Employee Benefits				
Insurance	51,120	53,670	0	53,670
Social Security	53,025	55,943	61,500	(5,557)
Other	14,250	14,250	70,000	(55,750)

Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Central Services				
Salaries				
Noncertified	$ 168,446	$ 53,345	$ 189,000	$ (135,655)
Employee Benefits				
Insurance	9,010	375	0	375
Social Security	11,484	3,879	14,500	(10,621)
Other	1,502	402	14,000	(13,598)
Operations and Maintenance				
Other Purchased Services				
Insurance	295,127	425,483	350,000	75,483
Transfers				
Bilingual Education	7,913	0	8,236	(8,236)
Driver Training	0	0	7,000	(7,000)
Special Education Fund	306,000	778,584	790,700	(12,116)
Career & Postsecondary	615,000	457,088	443,681	13,407
Textbook & Student Materials	0	50,000	0	50,000
Preschool - Aged At-Risk	0	64,600	64,600	0
At Risk (K-12) Fund	697,911	674,893	702,387	(27,494)
Adjustment to comply with legal max	0	0	(67,504)	67,504
Legal supplemental general fund budget and expenditures	3,957,936	4,479,564	4,508,304	(28,740)
Adjustment for qualifying budget credits	0	0	145,425	(145,425)
Total expenditures	3,957,936	4,479,564	$ 4,653,729	$ (174,165)
Receipts over (under) expenditures	72,056	24,760		
Unencumbered cash (deficit), July 1	252,150	324,206		
Unencumbered cash (deficit), June 30	$ 324,206	$ 348,966		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - C

SPECIAL PURPOSE FUNDS
PRESCHOOL - AGED AT-RISK

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Transfer from General Fund	$ 61,100	$ 0	$ 0	$ 0
Transfer from Supplemental General	0	64,600	64,600	0
	61,100	$ 64,600	$ 64,600	$ 0
Expenditures				
Instruction				
Purchased Professional & Technical Services	61,100	$ 64,600	64,600	0
Total expenditures	61,100	64,600	$ 64,600	$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

Unified School District Number 353

Schedule 2 - D

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfer from General Fund	$ 2,354,174	$ 2,527,660	$ 2,629,304	$ (101,644)
Transfers from Supplemental General	697,911	674,893	702,387	(27,494)
Total cash receipts	3,052,085	3,202,553	$ 3,331,691	$ (129,138)
Expenditures				
Instruction				
Salaries				
Certified	1,095,757	1,055,477	$ 2,000,000	$ (944,523)
Non-Certified	82,722	78,022	150,000	(71,978)
Employee Benefits				
Social Security	63,935	84,887	165,000	(80,113)
Other	39,677	43,129	50,000	(6,871)
Purchased Professional & Tech.	7,619	252,660	10,000	242,660
Property	0	2,928	0	2,928
Supplies				
Supplies- Tech	8,199	27,555	0	27,555
Other	0	0	2,819,992	(2,819,992)
Operations and Maintenance				
Purchased Property Services				
Other	645	606	5,500	(4,894)
Supplies				
General supplies	0	0	1,000	(1,000)
Electricity	15,030	13,413	16,000	(2,587)
Property/Equip	2,908	6,886	0	6,886
Student Transportation Services				
Contracted Bus Services	35,653	35,345	40,000	(4,655)
Total expenditures	1,352,145	1,600,908	$ 5,257,492	$ (3,656,584)
Receipts over (under) expenditures	1,699,940	1,601,645		
Unencumbered cash, July 1	316,238	2,016,178		
Unencumbered cash, June 30	$ 2,016,178	$ 3,617,823		

Unified School District Number 353

Schedule 2 - E

SPECIAL PURPOSE FUNDS
BILINGUAL EDUCATION

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)

	2024 Actual	2025 Actual	2025 Budget	2025 Variance Over (Under)
Cash Receipts				
Other				
Transfers from General Fund	$ 0	$ 0	$ 17,578	$ (17,578)
Transfers from Supplemental Gen.	7,913	6,780	8,236	(1,456)
Total cash receipts	7,913	6,780	$ 25,814	$ (19,034)
Expenditures				
Instruction				
Salaries				
Non-Certified	7,913	6,780	$ 22,000	$ (15,220)
Employee Benefits				
Social Security	0	0	1,700	(1,700)
Other	0	0	250	(250)
Supplies	0	0	1,864	(1,864)
Total expenditures	7,913	6,780	$ 25,814	$ (19,034)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - F

SPECIAL PURPOSE FUNDS
VIRTUAL EDUCATION

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfers from General Fund	$ 0	$ 0	$ 84,000	$ (84,000)
Total cash receipts	0	0	$ 84,000	$ (84,000)
Expenditures				
Instruction				
Purchased Professional & Technical Services	0	0	$ 84,000	$ (84,000)
Supplies	0	0	0	0
Total expenditures	0	0	$ 84,000	$ (84,000)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - G

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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)

	2024 Actual	2025 Actual	2025 Budget	Variance Over (Under)
Cash Receipts				
Local sources				
Ad Valorem Property	$ 594,609	$ 617,488	$ 615,897	$ 1,591
Delinquent Tax	25,557	27,310	12,930	14,380
Interest on Idle Funds	294,031	384,877	300,000	0
Reimbursement	79,155	54,373	50,000	4,373
County sources				
Motor Vehicle Tax	69,124	71,214	49,605	21,609
Recreational Vehicle Tax	1,045	1,112	984	128
Commercial Vehicle Tax	0	5	1,494	(1,489)
State sources				
Capital Outlay State Aid	472,042	497,039	504,063	(7,024)
Total cash receipts	1,535,563	1,653,418	$ 1,534,973	$ 118,445
Expenditures				
Instruction				
Supplies - Performance Uniforms	0	0	$ 40,000	$ (40,000)
Supplies - technology software	0	0	45,000	(45,000)
Property	157,129	223,691	100,000	123,691
Instructional Support				
Property	7,544	0	0	0
General Administration				
Property	11,500	5,095	0	5,095
School Administration				
Supplies - technology software	3,001	4,611	10,000	(5,389)
Operation and maintenance				
Salaries				
Noncertified	341,821	409,601	390,000	19,601
Employee Benefits				
Insurance	23,536	26,310	0	26,310
Social Security	23,681	28,630	27,300	1,330
Other	6,980	4,162	45,000	(40,838)
Supplies				
General	35,521	3,680	40,000	(36,320)
Technology Software	36,055	34,263	40,000	(5,737)
Property	45,070	194,723	50,000	144,723
Transportation				
Property	0	0	50,000	(50,000)
Facility Acquisition and Services				
Site Improvement	0	1,627	25,000	(23,373)
Outside Contracts	607,172	274,952	400,000	(125,048)
New Buildings	0	8,633	0	8,633
Other	0	0	2,479,893	(2,479,893)
Total expenditures	1,299,010	1,219,978	$ 3,742,193	$ (2,522,215)

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - G

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts over (under) expenditures	$ 236,553	$ 433,440		
Unencumbered cash, July 1	2,048,655	2,285,254		
Cancelled Purchase Orders	45	0		
Unencumbered cash, June 30	$ 2,285,254	$ 2,718,694		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - H

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

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)

		2025		
Cash Receipts	**2024 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Other	$ 15,150	$ 15,150	$ 18,000	$ (2,850)
State Sources				
State Safety Aid	14,065	13,340	14,850	(1,510)
Other				
Transfer from General	0	8,553	7,000	1,553
Total cash receipts	29,215	37,043	$ 39,850	$ (2,807)
Expenditures				
Instruction				
Salaries				
Certified	25,480	28,086	$ 27,000	$ 1,086
Employee Benefits				
Social Security	1,991	2,133	2,070	63
General Teaching Supplies	600	650	1,200	(550)
Supplies				
Misc. Supplies	0	241	0	241
Other	669	0	4,397	(4,397)
School Administration				
Salaries				
Non Certified	3,746	4,572	3,800	772
Employee Benefits				
Social Security	287	350	290	60
Vehicle Operations & Maintenance				
Other Employee Benefits	150	0	0	0
Motor Fuel (not school bus)	0	0	1,000	(1,000)
Other Purchased Services	191	150	500	(350)
Total expenditures	33,114	36,182	$ 40,257	$ (4,075)
Receipts over (under) expenditures	(3,899)	861		
Unencumbered cash, July 1	5,206	1,307		
Unencumbered cash, June 30	$ 1,307	$ 2,168		

Unified School District Number 353

Schedule 2 - I

SPECIAL PURPOSE FUNDS
FOOD SERVICE

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)

		2025		
Cash Receipts	**2024 Actual**	**Actual**	**Budget**	**Variance Over (Under)**
Local Sources				
Student Sales (Lunch)	$ 185,731	$ 189,525	$ 61,450	$ 128,075
Student Sales (Breakfast)	0	0	6,000	(6,000)
Adult and Student Sales	11,998	8,291	11,335	(3,044)
State Sources				
School Food Assistance	94,468	95,201	7,500	87,701
Federal Sources				
Child Nutrition Programs	753,220	674,401	896,498	(222,097)
Total cash receipts	1,045,417	967,418	$ 982,783	$ (15,365)
Expenditures				
Operations and Maintenance				
Non-Certified Salaries	0	0	$ 23,000	$ (23,000)
Other Purchased Services	396	4,114	500	3,614
Other	2,042	6,598	0	6,598
Food Service Operation				
Salaries				
Non - Certified	57,766	60,434	59,000	1,434
Employee Benefits				
Social Security	3,579	3,969	3,650	319
Other	9,266	9,363	10,000	(637)
Other Purchased Services				
Food Service Management	1,027,647	823,673	1,084,898	(261,225)
Other	22,037	16,389	0	16,389
Property	41,726	3,839	50,000	(46,161)
Other	3,689	2,209	4,000	(1,791)
Total expenditures	1,168,148	930,588	$ 1,235,048	$ (304,460)
Receipts over (under) expenditures	(122,731)	36,830		
Unencumbered cash, July 1	528,537	405,806		
Unencumbered cash, June 30	$ 405,806	$ 442,636		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - J

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
State Sources				
State Aid	$ 4,705	$ 0	$ 9,000	$ (9,000)
Other				
Transfers from General	30,000	6,085	47,803	(41,718)
Total cash receipts	34,705	6,085	$ 56,803	$ (50,718)
Expenditures				
Instructional Support				
Salaries				
Certified	31,223	1,228	$ 35,000	$ (33,772)
Employee Benefits				
Social Security	0	89	2,750	(2,661)
Purchased Professional and Technical Services	0	0	14,750	(14,750)
Other Purchased Services	495	0	2,500	(2,500)
Property	3,685	0	5,000	(5,000)
Total expenditures	35,403	1,317	$ 60,000	$ (58,683)
Receipts over (under) expenditures	(698)	4,768		
Unencumbered cash, July 1	2,672	1,974		
Unencumbered cash, June 30	$ 1,974	$ 6,742		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Other	$ 138	$ 0	$ 20,000	$ (20,000)
Reimbursements	27,529	3,632	0	3,632
Federal Sources				
Special Ed Aid	462,005	447,449	450,000	(2,551)
Medicaid	136,022	61,367	200,000	(138,633)
Transfers				
Transfer from General	2,865,744	2,674,026	2,500,000	174,026
Transfer from Supplemental General	306,000	778,584	790,700	(12,116)
Total cash receipts	3,797,438	3,965,058	$ 3,960,700	$ 4,358
Expenditures				
Instruction				
Salaries				
Certified	998,472	1,094,066	$ 1,109,447	$ (15,381)
Non - Certified	852,159	1,054,138	930,000	124,138
Employee Benefits				
Insurance	25,385	46,472	0	46,472
Social Security	133,019	160,416	151,000	9,416
Other	14,408	15,867	65,000	(49,133)
Purchased Professional & Tech	0	2,270	0	2,270
Other Purchased Services				
Tuition	841,764	542,736	925,000	(382,264)
Other	330,463	353,671	350,000	3,671
Supplies				
General Supplemental	2,295	1,879	2,500	(621)
Misc.	5,985	7,630	10,000	(2,370)
Student Support Services				
Salaries				
Non - Certified	309,015	281,505	340,000	(58,495)
Employee Benefits				
Insurance	375	13,360	0	13,360
Social Security	22,919	19,789	26,100	(6,311)
Other	3,098	2,598	3,500	(902)
Communications	16,708	21,861	0	21,861
Other Purchased Services	688	0	1,000	(1,000)
Supplies	0	0	1,000	(1,000)
Instructional Support Staff				
Employee Benefits				
Social Security	909	1,034	0	1,034
Supplies	456	0	0	0
Special Area Admin Services				
Salaries				
Certified	82,000	85,280	85,280	0
Non - Certified	175,645	184,603	182,700	1,903

Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures - continued				
Employee Benefits				
Insurance	$ 10,095	$ 9,975	$ 0	$ 9,975
Social Security	17,693	18,939	20,500	(1,561)
Other	1,600	2,100	12,000	(9,900)
Other Purchased Services	0	1,900	0	1,900
Supplies	0	477	0	477
Other	483	437	0	437
Student Transportation Services				
Purchased Property services	138,883	163,701	195,000	(31,299)
Total expenditures	3,984,516	4,086,705	$ 4,410,027	$ (323,322)
Receipts over (under) expenditures	(187,078)	(121,647)		
Unencumbered cash, July 1	853,332	666,254		
Unencumbered cash, June 30	$ 666,254	$ 544,607		

Unified School District Number 353

Schedule 2 - L

SPECIAL PURPOSE FUNDS
KANSAS READING ROAD MAP

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Local Sources		
After School Payments	$ 0	$ 9,318
Other		
Transfers from General	0	28,824
Total cash receipts	0	38,142
Expenditures		
Instructional Support		
Salaries		
Certified	0	35,330
Employee Benefits		
Social Security	0	2,812
Total expenditures	0	38,142
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 0

Unified School District Number 353

Schedule 2 - M

SPECIAL PURPOSE FUNDS
CAREER AND POSTSECONDARY

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Other				
Transfer from General	$	$ 78,803	$ 0	$ 78,803
Transfer from Supplemental	615,000	457,088	443,681	13,407
Total cash receipts	615,000	535,891	$ 443,681	$ 92,210
Expenditures				
Instruction				
Salaries				
Certified	486,470	485,041	$ 506,000	$ (20,959)
Employee Benefits				
Insurance	21,412	23,935	0	23,935
Social Security	34,383	34,394	38,710	(4,316)
Other	5,200	4,500	30,000	(25,500)
Total expenditures	547,465	547,870	$ 574,710	$ (26,840)
Receipts over (under) expenditures	67,535	(11,979)		
Unencumbered cash, July 1	65,967	133,502		
Unencumbered cash, June 30	$ 133,502	$ 121,523		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - N

SPECIAL PURPOSE FUNDS
KPERS SPECIAL RETIREMENT CONTRIBUTION

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
State Sources				
KPERS	$ 1,557,246	$ 1,462,490	$ 1,712,971	$ (250,481)
Total cash receipts	1,557,246	1,462,490	$ 1,712,971	$ (250,481)
Expenditures				
Instruction				
Employee Benefits	874,786	815,968	$ 962,265	$ (146,297)
Student Support				
Employee Benefits	120,744	110,925	132,818	(21,893)
Instructional Support				
Employee Benefits	122,140	114,170	134,354	(20,184)
General Administration				
Employee Benefits	128,735	121,977	141,609	(19,632)
School Administration				
Employee Benefits	112,145	106,826	123,360	(16,534)
Central Services				
Employee Benefits	141,926	137,589	156,119	(18,530)
Operations and Maintenance				
Employee Benefits	56,770	55,035	62,446	(7,411)
Total expenditures	1,557,246	1,462,490	$ 1,712,971	$ (250,481)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	$ 0	$ 0		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - O

SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Other		
Transfer from General	$ 0	$ 0
Expenditures		
General Administration		
Purchased Professional Services	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	1,500,000	1,500,000
Unencumbered cash, June 30	$ 1,500,000	$ 1,500,000

Unified School District Number 353

Schedule 2 - P

SPECIAL PURPOSE FUNDS
TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Local Sources		
Rental Fees and Books	$ 139,830	$ 64,473
Other		
Transfer from General	0	437
Transfer from General	150,000	50,000
Total cash receipts	289,830	114,910
Expenditures		
Instruction		
Textbooks	70,342	43,915
Support services		
Miscellaneous Supplies		
Other Material and Supplies	9,296	11,506
Instructional Support		
Miscellaneous Supplies		
Misc Supplies	0	153
Total expenditures	79,638	55,574
Receipts over (under) expenditures	210,192	59,336
Unencumbered cash, July 1	333,902	556,470
Prior Year Cancelled Purchase Orders	12,376	0
Unencumbered cash, June 30	$ 556,470	$ 615,806

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - Q

SPECIAL PURPOSE FUNDS
JCPG GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
State Source		
JCPG Grant	$ 0	$ 78,025
Total cash receipts	0	78,025
Expenditures		
Instruction		
Salaries		
Certified	0	54,488
Total expenditures	0	54,488
Receipts over (under) expenditures	0	23,537
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	$ 0	$ 23,537

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - R

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION 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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 370,191	$ 378,099	$ 382,519	$ (4,420)
Delinquent Tax	16,227	17,894	8,027	9,867
Motor Vehicle Tax	45,095	47,028	33,235	13,793
Recreational Vehicle Tax	685	730	660	70
Commercial Vehicle Tax	0	0	1,001	(1,001)
Total Cash Receipts	432,198	443,751	$ 425,442	$ 18,309
Expenditures				
Community Service Operations	432,198	437,850	$ 437,850	$ 0
Receipts over (under) expenditures	0	5,901		
Unencumbered cash, July 1	21,247	21,247		
Unencumbered cash, June 30	$ 21,247	$ 27,148		

Unified School District Number 353

Schedule 2 - S

SPECIAL PURPOSE FUNDS
RECREATION COMMISSION EMPLOYEE BENEFITS 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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Local Sources				
Ad Valorem Property	$ 61,375	$ 62,750	$ 63,484	$ (734)
Delinquent Tax	2,862	3,030	1,332	1,698
Motor Vehicle Tax	7,710	7,697	5,436	2,261
Recreational Vehicle Tax	117	122	108	14
Commercial Vehicle Tax	0	0	164	(164)
Total Cash Receipts	72,064	73,599	$ 70,200	$ 3,399
Expenditures				
Community Service Operations	72,064	70,200	$ 70,200	$ 0
Receipts over (under) expenditures	0	3,399		
Unencumbered cash, July 1	2,729	2,729		
Unencumbered cash, June 30	$ 2,729	$ 6,128		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - T

SPECIAL PURPOSE FUNDS
LOCAL GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
State Source		
Safe and Secure Grant	$ 0	$ 21,766
Casino funds	70,866	33,991
Grants/Donations	168,126	27,927
Fed Sources		
MeadowLark Grant	0	39,764
McKinney Vinto Grant	27,830	7,348
Total cash receipts	266,822	130,796
Expenditures		
Instruction		
Salaries		
Certified	36,877	53,623
Employee Benefits		
Social Security	0	513
Other Purchased Services	3,118	0
Supplies	83,084	34,782
Other	96,397	22,266
Support Services		
Purchased Professional and Technical Services	1,418	7,348
Other Purchased Services	7,927	5,345
Instructional Support		
Supplies	1,192	186
Other	2,330	5,315
Other		
Lincoln Library	0	977
Total expenditures	232,343	130,355
Receipts over (under) expenditures	34,479	441
Unencumbered cash, July 1	52,352	86,831
Unencumbered cash, June 30	$ 86,831	$ 87,272

See Independent Auditor's Report.

Unified School District Number 353

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Title I	Title I School Improvement	Carl Perkins Grant	Title II Teacher Quality
Cash Receipts				
Local Sources				
Reimbursements	$ 0	$ 0	$ 0	$ 0
Federal Aid	393,803	47,542	15,607	93,440
Total Cash Receipts	393,803	47,542	15,607	93,440
Expenditures				
Instruction				
Salaries				
Certified	343,911	0	0	9,974
Employee Benefits				
Insurance	3,070	0	0	0
Social Security	25,754	0	0	1,583
Other	4,172	0	0	0
Purchased Professional and Technical Services	24,867	0	0	11,150
General Supplemental Supplies	3,679	32,320	0	4,704
Equipment	0	0	0	0
Instructional Support Services				
Salaries	0	0	0	0
Employee Benefits				
Insurance	0	0	0	0
Social Security	0	0	297	0
Travel-Staff	0	0	576	0
Purchased Professional and Technical Services	0	0	0	0
Other Purchased Services	0	0	6,266	0
Supplies	0	0	0	0
Property	0	0	0	60,776
Other	735	0	2,515	0
Central Services				
Property	0	0	0	0
Other	0	0	0	28,920
Operations and Maintenance				
Repairs and Maintenance	0	0	0	0
Refunded to State	0	0	0	0
Total Expenditures	406,188	32,320	9,654	117,107
Receipts over (under) Expenditures	(12,385)	15,222	5,953	(23,667)
Unencumbered cash, July 1	31,326	0	6,236	24,997
Unencumbered cash, June 30	$ 18,941	15,222	$ 12,189	$ 1,330

See Independent Auditor's Report.

ESSER III	KDHE Grant	Totals June 30, 2025	Totals June 30, 2024
$ 1,814	$ 0	$ 1,814	$ 16,373
2,253,547	4,443	2,808,382	1,355,606
2,255,361	4,443	2,810,196	1,371,979
134,313	0	488,198	936,738
20,008	0	23,078	337,224
11,125	0	38,462	98,288
0	0	4,172	2,622
530	0	36,547	61,071
96,861	2,265	139,829	98,957
15,310	0	15,310	222,586
0	0	0	124,520
0	0	0	6,067
0	0	297	6,862
0	0	576	0
0	0	0	19,207
0	0	6,266	4,348
0	0	0	406
0	0	60,776	29,516
0	0	3,250	1,865
9,803	0	9,803	0
9,921	0	38,841	57,332
0	0	0	28,025
0	0	0	18,952
297,871	2,265	865,405	2,054,586
1,957,490	2,178	1,944,791	(682,607)
(1,957,490)	(2,178)	(1,897,110)	(1,214,503)
$ 0	$ 0	$ 47,681	$ (1,897,110)

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - V

DEBT SERVICE FUND
BOND AND INTEREST

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Taxes and shared revenue:				
Ad valorem tax	$ 805,555	$ 650,024	$ 658,134	$ (8,110)
Delinquent tax	35,902	38,001	17,485	20,516
Motor vehicle tax	93,199	94,660	68,095	26,565
Recreational Vehicle tax	1,436	1,507	1,351	156
Commercial Vehicle Tax	0	0	2,051	(2,051)
Earnings on Investments	26,481	26,481	0	26,481
State Sources				
State Aid	1,793,035	1,883,896	1,883,896	0
Total cash receipts	2,755,608	2,694,569	$ 2,631,012	$ 63,557
Expenditures				
Principal	1,990,000	2,070,000	$ 2,070,000	$ 0
Interest	433,020	376,618	376,618	0
Commission and Postage	0	3,000	0	3,000
Legal bond fund budget and expenditures	2,423,020	2,449,618	2,446,618	3,000
Total Expenditures	2,423,020	2,449,618	$ 2,446,618	$ 3,000
Receipts over (under) expenditures	332,588	244,951		
Unencumbered cash, July 1	2,004,590	2,337,178		
Unencumbered cash, June 30	$ 2,337,178	$ 2,582,129		

See Independent Auditor's Report.

Unified School District Number 353

Schedule 2 - W

CAPITAL PROJECTS FUND
CAPITAL PROJECTS - HIGH SCHOOL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash Receipts		
Other	$ 0	$ 0
Expenditures		
Other	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	525,000	525,000
Unencumbered cash, June 30	$ 525,000	$ 525,000

Unified School District Number 353

Schedule 2 - X

TRUST FUND
SCHOLARSHIPS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	2024 Actual	2025 Actual
Cash receipts		
Contributions and interest income	$ 630	$ 2,487
Expenditures		
Scholarships awarded	0	0
Receipts over (under) expenditures	630	2,487
Unencumbered cash, July 1	292,171	292,801
Unencumbered cash, June 30	$ 292,801	$ 295,288

See Independent Auditor's Report.

Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Accounts				
High School				
Band Club	$ 364	$ 2,395	$ 1,871	$ 888
B.P.A. Club	2,420	8,131	8,048	2,503
Cheerleading	204	8,871	2,257	6,818
Crimson Dancers	518	4,921	5,112	327
FCA	243	2,000	1,704	539
FFA Club	3,549	14,168	12,929	4,788
Junior Class	5,930	5,404	3,347	7,987
Key Club	2,096	0	1,301	795
Library Club	2,520	421	0	2,941
NHS	1,014	730	1,636	108
SADD	1,182	0	0	1,182
Speech Club	4,259	8,643	7,685	5,217
Student Council	10,055	9,856	12,153	7,758
Yearbook Club	6,328	9,987	12,659	3,656
Sports Calendars	1,687	460	1,009	1,138
FFA - Test Farm	12,259	11,130	14,800	8,589
Crusader Creator	4,038	2,671	2,308	4,401
Industrial Technology Projects	7,606	945	5,192	3,359
FFA - National Convention	905	0	0	905
Scoreboard Advertising	1,898	1,849	3,747	0
Circle of Friends	532	572	948	156
FFA - Plant Sale	4,958	6,187	4,131	7,014
FCCLA	481	1,160	1,601	40
Crusader Way	415	0	0	415
SAFE	1,750	0	0	1,750
Leadership	813	785	492	1,106
Vo-Ag Students	3,351	975	69	4,257
Clay Target Team	106	1,862	486	1,482
Power lifting	7,542	20,409	20,194	7,757
Color Guard	83	0	0	83
Forensics	366	5,128	5,138	356
KWHS News	1,681	0	0	1,681
Radio	2,536	0	1,529	1,007
Activity Dinner	611	0	611	0
Pep Club	2	1,200	1,688	(486)
Food Pantry	525	0	0	525
Bank Cleaning	1,330	0	885	445
Choir Robes	840	60	0	900
Band Rental	190	713	853	50
Holiday Luncheon	1,232	1,020	1,163	1,089
E-Sports	1,952	6,856	3,262	5,546
Ref Reps	0	810	450	360
Vocal Music Club	1,084	1,155	2,042	197
High School Spanish	203	0	0	203
Total Wellington High School	101,658	141,474	143,300	99,832

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Fundraisers				
High School				
Baseball Fundraiser	$ 8,297	$ 24,593	$ 24,637	$ 8,253
Basketball Fundraiser	790	2,686	3,414	62
WHS Football	7,132	26,026	32,533	625
Golf Fundraiser	2,209	3,420	5,613	16
Volleyball Fundraiser	2,432	2,792	2,975	2,249
Wrestling Fundraiser	832	2,392	2,002	1,222
Softball Fundraiser	3,564	12,397	10,990	4,971
Basketball Fundraiser	722	245	542	425
Tennis (girls)	272	0	0	272
Cross Country fundraiser	22	2,496	1,159	1,359
Girls P.S. & Q	79	0	0	79
Special K Fundraiser	232	0	0	232
Girls Athletics	184	0	0	184
History Travel	500	0	0	500
Crusaders To DC	8	0	0	8
Girls Golf	1,196	4,450	5,190	456
Tennis (boys)	953	1,050	475	1,528
Track	2,511	8,989	10,825	675
Total Wellington High School	31,935	91,536	100,355	23,116
Scholarships/Donations - in activity fund account				
AL Chase	0	18,400	17,900	500
French	250	0	250	0
Jeff Bevan	14,007	1,000	250	14,757
John T. Stewart	4,000	4,000	0	8,000
Lela L Cobb	1,071	459	200	1,330
Loffbourrow	44,000	38,500	82,500	0
Chris Glamann	4,369	873	1,000	4,242
Renn 19718	3,639	87	0	3,726
Roberts 12319	275	458	250	483
Wilson 11345	191	76	0	267
Reinecker Memorial	2,065	0	0	2,065
Durham School	500	0	0	500
Gladys Clark Memorial	1,500	0	0	1,500
Sicily Zeka Memorial	0	10,000	6,250	3,750
Sibyl K WellsReg Med	850	0	425	425
Cornerbank School	2,200	600	600	2,200
Sturgis	6,000	5,000	3,500	7,500
Donations	2,062	1,100	997	2,165
WHS Act Int 4669	3,718	374	0	4,092
WHS Act 4674	3,098	311	0	3,409
	93,795	81,238	114,122	60,911

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Junior High School:				
Circle of Friends	$ 3,364	$ 7,588	$ 7,500	$ 3,452
Central Office	5	5	10	0
FCA	16	1,610	1,445	181
Student Council	901	1,454	1,537	818
Basketball Club	133	0	0	133
Cheerleaders	4,197	2,234	1,966	4,465
Volleyball	3	0	0	3
Basketball	482	2,264	2,155	591
Wrestling Club	107	0	0	107
Track Club	12	0	0	12
Golf Club	207	0	0	207
Media	779	0	663	116
Girls Tennis	330	0	147	183
Letter Jacket Club	650	0	163	487
Book Fair	2,001	1,132	1,256	1,877
Library Club	3,126	532	520	3,138
Music Club	285	0	0	285
Spelling Bee	513	462	522	453
Art Club	529	0	0	529
Jersey Club	53	0	0	53
Projector Fund	3,334	0	0	3,334
Greenhouse	387	157	0	544
Band	3	0	0	3
Band Rentals	69	0	0	69
Fund Raiser Club	7,467	6,737	5,322	8,882
Annual Club	14,654	4,520	3,280	15,894
Casino Club	1,837	0	0	1,837
Wall of Fame	47	0	0	47
Entrance Projects	72	0	71	1
Principals	21	1,479	1,461	39
BPA	175	0	0	175
Coffee Cart	232	0	1	231
Quest	414	0	0	414
Total Wellington Junior High	46,405	30,174	28,019	48,560
Total Student Organization Funds	$ 273,793	$ 344,422	$ 385,796	$ 232,419

Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
Gate receipts				
Wellington High School Athletics	$ 3,133	$ 96,918	$ 98,065	$ 1,986
Wellington Junior High School Athletics	15,820	14,623	25,513	4,930
Total Gate Receipts	$ 18,953	$ 111,541	$ 123,578	$ 6,916
School projects				
Wellington High School				
Incentives	$ 3,277	$ 11,804	$ 10,962	$ 4,119
PSAT/NMSQT	58	148	146	60
Building Rental	6,068	1,870	2,252	5,686
Returned Check	230	0	0	230
ACT Test Prep	20	8,280	8,280	20
Positive Behavior	1,235	5,564	5,175	1,624
Total Wellington High School	10,888	27,666	26,815	11,739
Wellington Junior High School				
Vendor Club	2,752	1,103	296	3,559
Interest	1,905	149	0	2,054
Building Rental	250	0	0	250
Wellington Lincoln Elementary				
Activities	398	2,567	2,201	764
Wellington Washington Elementary				
Activities	4,337	13,132	13,999	3,470
Wellington Kennedy Elementary				
Activities	13,893	12,401	24,094	2,200
Wellington Eisenhower Elementary				
Activities	3,348	28,141	30,042	1,447
Subtotal School Projects	26,883	57,493	70,632	13,744
User Fees				
Wellington High School				
Graphic Arts	206	0	0	206
Enrollment Fees	3,525	3,887	7,382	30
MS Enrollment	1,751	1,068	2,769	50
Jewelry Class (Elementary Enrollment)	183	165	348	0
Tech Repairs	1,812	2,583	3,764	631
HS SBAA	580	0	580	0
Other	181	2	0	183
Computer Graphics	938	218	173	983
Total Wellington High School	9,176	7,923	15,016	2,083

Wellington Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
User Fees - continued				
Wellington Junior High School				
Enrollment	$ 90	$ 389	$ 379	$ 100
Drivers education	0	14,250	14,250	0
Chromebook Tech	1,365	3,486	3,711	1,140
Other	0	78	0	78
Elem Enrollment	0	45	45	0
Total User Fees	1,455	18,248	18,385	1,318
Revolving Accounts				
Special Ed Revolving	23	477	327	173
Superintendent Revolving	485	515	813	187
Principal Revolving	0	1,456	1,455	1
Total Revolving Accounts	508	2,448	2,595	361
Sales Tax				
Wellington High School Sales Tax	685	0	530	155
Wellington Junior High School Sales Tax	279	0	94	185
Total district activity funds	$ 49,874	$ 113,778	$ 134,067	$ 29,585

See Independent Auditor's Report.

Unified School District Number 353

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS
For the Year Ended June 30, 2025

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Revenues	Expenditures
U.S. Department of Education			
Passed-through Kansas Department of Education			
Special Ed Cluster			
Special Education - Grants to States Title VI	84.027	$ 428,584	$ 428,584
Special Education - Preschool Grant Title VI	84.173	18,865	18,865
		447,449	447,449
Title I - Grants to Local Educational Agencies	84.010	441,345	438,507
Carl Perkins	84.048	15,607	9,655
Student Support & Academic Enrichment Grants	84.424	29,770	28,920
Homeless Child	84.196A	7,348	7,348
JCPG	84.196A	78,025	54,488
Elementary & Secondary School Emergency Relief III	84.425	2,253,547	297,871
Title II A - Improving Teacher Quality	84.367	63,670	88,187
		2,889,312	924,976
Total U.S. Department of Education		3,336,761	1,372,425
U.S. Department of Agriculture			
Passed-through Kansas Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	142,599	142,599
National School Lunch Program	10.555	441,994	441,994
Cash for Commodities	10.559	40,257	40,257
		624,850	624,850
Child and adult care food program	10.558	55,692	55,692
Total U.S. Department of Agriculture		680,542	680,542
U.S. Department of Health and Human Services			
Passed-through Kansas Department of Education			
Registered Apprenticeship	17.285	39,764	39,763
KDHE K-12 Covid Testing Grant	93.323	4,443	2,265
		44,207	42,028
Total Revenue and Expenditures of Federal Awards		$ 4,061,510	$ 2,094,995

The District did not provide federal awards to subrecipients for the year ended June 30, 2025

The accompanying notes are an integral part of this statement.

Unified School District NO. 353

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2025

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 353 under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 353, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 353.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the regulatory basis of accounting as described in the *Kansas Municipal Audit and Accounting Guide* (KMAAG). The 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 on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above. Expenditures as reported on the Schedule are recognized under the basis described above and follow the cost principles contained in the Uniform Guidance regarding *Cost Principles* wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE C. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The District did not receive or expend any Federal awards in the form of noncash assistance, insurance, loans or loan guarantees for the year ended June 30, 2025.

NOTE D. INDIRECT COST RATE

Unified School District Number 353 did not use the standard indirect cost rate of 10%.

SPECIAL REPORTS

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Certified Public Accountants

Harold K. Mayes, CPA
Lucille L. Hinderliter, CPA

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

Board of Education
Unified School District Number 353
Wellington, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Unified School District Number 353 of Wellington, Kansas of and for the year ended June 30, 2025, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated January 7, 2026. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the 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 our 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is intended 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
January 7, 2026

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Lucille L. Hinderliter, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

Board of Education
Unified School District Number 353
Wellington, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District Number 353 of Wellington, Kansas compliance with the types of compliance requirements described in the *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, Wellington Unified School District Number 353 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs 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; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Unified School District Number 353 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 Unified School District Number 353'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 Unified School District Number 353's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Unified School District Number 353's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Unified School District Number 353'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 Unified School District Number 353'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 Unified School District Number 353'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 a 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.

Harold K. Mayes Jr

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
January 7, 2026

Unified School District Number 353

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
REGULATORY BASIS
For the Year Ended June 30, 2025

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	Adverse
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses:	None noted
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Amount
U.S. Department of Education		
10.553	School Breakfast Program	$ 142,599
10.555	National School Lunch Program	441,994
10.559	Cash for Commodities	40,257
	Total	$ 624,850
84.01	Title I	$ 438,507
Dollar threshold used to distinguish between Type A and Type B programs		$ 750,000
Auditee qualified as a low-risk auditee?		No