UNIFIED SCHOOL DISTRICT #345

Topeka, Kansas

Independent Auditor's Reports with
Financial Statement and
Supplementary Information

For the Fiscal Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

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Topeka, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #345
Topeka, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #345, as of and for the year ended June 30, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #345 as of June 30, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District #345 as of June 30, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

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

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the Unified School District #345 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, the schedule of receipts and disbursements – agency funds – regulatory basis, and the summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and

relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District #345 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated March 13, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, 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 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2026, on our consideration of the Unified School District #345's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Unified School District #345's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Unified School District #345's internal control over financial reporting and compliance.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 24, 2026

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2025
General	$ -	$ 31,796,942.16	$ 31,796,942.16	$ -	$ 776,874.72	$ 776,874.72
Supplemental General	680,414.73	10,974,000.74	10,565,639.00	1,088,776.47	414,627.23	1,503,403.70
Special Purpose Funds:						
4 Year Old At-Risk	237,914.97	347,845.28	216,481.83	369,278.42	24,220.67	393,499.09
At-Risk	586,959.51	4,700,127.11	3,994,697.20	1,292,389.42	353,517.95	1,645,907.37
Bilingual Education	-	8,453.00	8,453.00	-	7,223.40	7,223.40
Virtual Education	-	101,132.00	101,132.00	-	-	-
Capital Outlay	5,923,381.48	4,812,908.37	6,976,797.56	3,759,492.29	2,937,995.39	6,697,487.68
Driver Training	265,226.73	35,148.41	18,493.14	281,882.00	15,710.00	297,592.00
Food Service	972,289.66	1,909,333.42	2,119,612.68	762,010.40	10,526.52	772,536.92
Professional Development	-	4,875.30	4,875.30	-	423.02	423.02
Summer School	0.10	-	-	0.10	-	0.10
Special Education	4,656,702.70	10,651,118.57	10,796,083.42	4,511,737.85	710,801.48	5,222,539.33
Vocational Education	226,925.85	49,766.03	271,882.73	4,809.15	54,900.43	59,709.58
KPERS Special Retirement Contributions	-	3,906,317.61	3,906,317.61	-	-	-
Contingency Reserve	629,695.30	-	-	629,695.30	-	629,695.30
Textbook Rental	593,392.93	475,218.91	352,796.25	715,815.59	29,972.33	745,787.92
Extraordinary School Program	55.89	-	55.89	-	-	-
Gifts and Grants	209,325.34	238,498.70	239,518.70	208,305.34	7,902.59	216,207.93
Other Federal Grants	(273,299.62)	937,267.00	670,062.85	(6,095.47)	24,309.39	18,213.92
United Way Grant	55.00	2,161.67	-	2,216.67	-	2,216.67

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

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2025
Special Purpose Funds: (Continued)						
Gate Receipts	$ 39,079.72	$ 114,315.53	$ 145,672.68	$ 7,722.57	$ -	$ 7,722.57
Special Projects	238,489.01	466,186.60	374,552.10	330,123.51	1,061.99	331,185.50
Bond and Interest Funds:						
Bond and Interest	5,485,425.59	4,937,950.25	4,167,325.00	6,256,050.84	-	6,256,050.84
Trust Funds:						
Private Purpose Trust	4,359.17	-	-	4,359.17	-	4,359.17
Total Reporting Entity (Excluding Agency Funds)	$ 20,476,394.06	$ 76,469,566.66	$ 76,727,391.10	$ 20,218,569.62	$ 5,370,067.11	$ 25,588,636.73

Composition of Cash	
Cash on Hand	$ 5,894.12
General Checking Accounts	25,434,663.74
Activity Checking Accounts	354,626.75
Certificates of Deposit	65,118.25
Total Cash	25,860,302.86
Less Agency Funds per Schedule 3	(271,666.13)
Total Reporting Entity (Excluding Agency Funds)	$ 25,588,636.73

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #345 (the 'District'), Topeka, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District #345.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

Seaman Education Advantage Foundation (SEAF) - The economic resources received or held by the Foundation are held almost entirely for the direct benefit of the District. The Seaman Education Advantage Foundation was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Foundation acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Foundation board of directors. The Foundation can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available from the Foundation.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #345, for the year ended June 30, 2025:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)
Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

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

Trust fund – funds used to account for funds held in trust for others. The funds are accounted for in essentially the same manner as governmental funds.

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

Basis of Presentation – Regulatory 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 balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Budgetary Information
Kansas statutes require that an annual operating budget be legally adopted for the general fund, special 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 fiscal year on or before August 1st.
2. Publication in the local newspaper of the proposed budget and a notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after the publication of a notice of hearing.
4. Adoption of the final budget on or before August 25th.

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amendments during the fiscal year, but the General Fund and Supplemental General Fund budgets were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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 statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgetary Information (Continued)
A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

- Contingency Reserve Fund
- Textbook Rental Fund
- Extraordinary School Program Fund
- Gifts and Grants Fund
- Other Federal Grants Fund
- United Way Grant Fund

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes
Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1, the District was in apparent violation of K.S.A. 10-1113, as the District has obligated expenditures in excess of available monies in the Other Federal Grants Fund. However, K.S.A 10-1116 provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, is exempt from the cash basis laws of the State of Kansas. The fund listed above met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law. As shown in Schedule 1, the District was in apparent compliance with Kansas budget laws.

3. DEPOSITS AND INVESTMENTS

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

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

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

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. All deposits were legally secured at June 30, 2025.

3. DEPOSITS AND INVESTMENTS (Continued)

At year-end, the District's carrying amount of deposits was $25,854,408.74 and the bank balance was $27,899,954.68. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $440,406.51 was covered by FDIC insurance, $17,900,000.00 was covered with letters of credit and $9,559,548.17 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. FINANCE LEASE OBLIGATIONS

The District has entered into a finance lease agreement in order to finance the acquisition of Apple devices for the District's staff. Payments are made annually, including interest at 0.00%. Final maturity of the lease is January 15, 2026. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2026	$ 139,920.49
Total Payments from District	139,920.49
Less: Imputed Interest	(0.00)
Net Present Value of Minimum Lease Payments	139,920.49
Less: Current Maturities	(139,920.49)
Long-Term Finance Lease Obligations	$ 0.00

The District has entered into a finance lease agreement in order to finance the acquisition of Apple devices for the District's staff. Payments are made annually, including interest at 0.00%. Final maturity of the lease is July 11, 2028. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2026	$ 845,723.75
2027	408,723.75
2028	408,723.75
2029	408,723.75
Total Payments from District	2,071,895.00
Less: Imputed Interest	(0.00)
Net Present Value of Minimum Lease Payments	2,071,895.00
Less: Current Maturities	(845,723.75)
Long-Term Finance Lease Obligations	$ 1,226,171.25

5. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2017	2.0% - 5.0%	8/30/2017	$ 9,975,000.00	9/1/2027	$ 9,380,000.00	$ -	$ 2,485,000.00	$ 6,895,000.00	$ 244,125.00
Certificates of Participation									
Series 2019	4.00%	12/9/2019	38,065,000.00	9/1/2036	36,655,000.00	-	510,000.00	36,145,000.00	928,200.00
Finance Lease									
Soccer Field	3.040%	6/17/2019	700,000.00	4/30/2027	280,500.32	-	280,500.32	-	2,424.97
Apple Lease 7-12 (Sec)	0.000%	2/15/2021	3,588,619.41	7/11/2028	379,181.10	2,071,895.00	379,181.10	2,071,895.00	-
Apple Lease K-6 (Elem)	0.000%	2/17/2022	1,514,899.00	2/17/2025	378,724.75	-	378,724.75	-	-
Apple Lease Staff	0.000%	1/15/2023	559,681.96	1/15/2026	279,840.98	-	139,920.49	139,920.49	-
Total Contractual Indebtedness					$ 47,353,247.15	$ 2,071,895.00	$ 4,173,326.66	$ 45,251,815.49	$ 1,174,749.97

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

Issue	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	June 30, 2030	June 30, 2031 - 2035	June 30, 2036 - 2037	Totals
Principal								
General Obligation Bonds								
Series 2017	$ 2,605,000.00	$ 2,725,000.00	$ 1,565,000.00	$ -	$ -	$ -	$ -	$ 6,895,000.00
Certificates of Participation								
Series 2019	480,000.00	450,000.00	1,705,000.00	3,360,000.00	3,445,000.00	18,590,000.00	8,115,000.00	36,145,000.00
Finance Lease								
Apple Lease 7-12 (Sec)	845,723.75	408,723.75	408,723.75	408,723.75	-	-	-	2,071,895.00
Apple Lease Staff	139,920.49	-	-	-	-	-	-	139,920.49
Total Principal	4,070,644.24	3,583,723.75	3,678,723.75	3,768,723.75	3,445,000.00	18,590,000.00	8,115,000.00	45,251,815.49
Interest								
General Obligation Bonds								
Series 2017	167,775.00	87,825.00	23,475.00	-	-	-	-	279,075.00
Certificates of Participation								
Series 2019	915,577.50	903,720.00	876,243.75	811,665.00	724,901.25	2,243,362.50	208,271.25	6,683,741.25
Total Interest	1,083,352.50	991,545.00	899,718.75	811,665.00	724,901.25	2,243,362.50	208,271.25	6,962,816.25
Total Principal and Interest	$ 5,153,996.74	$ 4,575,268.75	$ 4,578,442.50	$ 4,580,388.75	$ 4,169,901.25	$ 20,833,362.50	$ 8,323,271.25	$ 52,214,631.74

6. RIGHT TO USE CONTRACTS

As of June 30, 2025, the District has entered into a number of various contracts for various pieces of office equipment and rental of space and buses. Total payments for the year ended June 30, 2025 was $238,037.41. Future minimum payments are as follows:

Year Ended June 30	Totals
2026	$ 104,909.44
2027	49,117.44
2028	49,117.44
2029	49,117.44
2030	16,372.48

7. DEFINED BENEFIT PENSION PLAN

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

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.38% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

7. DEFINED BENEFIT PENSION PLAN (Continued)

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 contribution withheld in Fiscal Year 2017 and Fiscal Year 2019 while the remaining $871.1 million was applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, $600 million was transferred in May/June 2022.

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $3,906,317.61 for the year ended June 30, 2025.

Net Pension Liability
At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $35,029,897.00. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

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

Compensated Absences: Vacation (Classified)
All twelve month classified employees are eligible for vacation. Earned vacation days are awarded every July 1 for continuous twelve month employment based on following schedule:

Less than 1 year	0 days
1-5 years	10 days
6-10 years	12 days
11-20 years	15 days
Over 20 years	20 days

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Compensated Absences: Vacation (Classified) (Continued)

Accrued vacation up to 50% of accrued annual hours may be carried over to the next school year only. Unused vacation days will be forfeited without pay at the end of the next school year. Employees leaving the District shall be paid for accrued vacation time at the employee's regular rate.

Compensated Absences: Vacation (Directors)
Directors are awarded 22 vacation days each year. Vacation days can accumulate (carried over) to a total of 52 days. Upon departure from the District, all vacation days owed will be paid out at the daily rate of the individual Director. On July 1 of each year, the new 22 vacation days are awarded. For Directors hired after July 1, 2022, they were awarded the 22 vacation days immediately. For those Directors hired prior to July 1, 2022, they were not awarded the days until their first anniversary date and as a result have days accrued throughout the year - in the event one of these Directors leave there will need to be the days accrued included in their total and that would be the only time they could, theoretically, top out over 52 days of vacation. Currently, there are only 10 people grandfathered in that would have been hired prior to July 1, 2022.

Personal days
2 personal days are awarded each year on July 1. These are instantly available upon the start date. Personal days may accumulate to 4 days (carry over no more than 2 per year). Upon resignation or retirement, the days remaining are paid out at that individual Director's daily rate of pay.

Sick Leave
Employees, working less than twelve (12) months shall earn ten (10) days of sick leave per year. Full year (12 month) employees shall earn twelve (12) days sick leave annually. Classified sick leave is accrued in hours equal to each individual's working day and cannot exceed the equivalent of 120 of an individual's workdays. Classified employees shall be paid for all accumulated unused sick leave up to 50 days, at the time of the employee's KPERS eligible retirement from Seaman USD 345 or death while employed by Seaman USD 345 at rate of 50% of Column E, Starting pay of the classified salary schedule per normally scheduled day. At the time of retirement, a Director will be compensated for sick leave days up to 100 days. Sick leave is lost upon termination. In accordance with the above criteria, the District has not accrued a liability for sick pay which has been earned, but not taken by District employees, inasmuch as the amount cannot be reasonably estimated.

The District estimates a liability for compensated absences which meet the following criteria:

1) The District's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
2) The obligation relates to rights that vest or accumulate.
3) Payment of the compensation is probable.
4) The amount can be reasonably estimated.

In accordance with the above criteria, the District has estimated a liability for vacation leave, which has been earned, but not taken by District employees of $170,546.24. The District has not estimated a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Other Employees

Employees of the District may retire from the District prior to age 62. Retirement prior to age 62 is voluntary for the employee. As an incentive to early retirement the District shall pay early retirement benefits to qualified employees. Qualification for early retirement is that the employee be a full-time employee, not less than age 53 and not more than age 62, and has completed 15 consecutive years of employment with the District including the year of application. For employees retiring, the early retirement payments are one-third of the total of the most previous twelve months' gross salary, up to a maximum benefit of $10,000.00.

Early retirement incentive payments included in expenditures for the year ended June 30, 2025, were $345,736.89. As of June 30, 2025, the future early retirement incentive payments are expected to be as follows:

Year Ended June 30	Amount
2026	$ 397,597.42
2027	457,237.03
2028	525,822.59
2029	604,695.98
2030	695,400.37

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

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

9. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

The District has been unable to obtain property and liability insurance at a cost it considers to be economically justifiable. For this reason, the District has joined together with other counties in the State to participate in the Kansas Education Risk Management Pool, LLC (KERMP). The District participates in the decision making of KERMP through trustee representation. KERMP files its annual audited financial statement with the Kansas Insurance Commissioner. The District pays annual premium to KERMP for its property and liability insurance. The agreement to participate provides that KERMP will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of a stated dollar amount for each insurance event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KERMP management.

10. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.A.A. 72-5167	$ 6,442,651.15
General	Virtual Education	K.S.A. 72-5167	101,132.00
General	4 Year Old At-Risk	K.S.A. 72-5167	333,436.00
General	At-Risk	K.S.A. 72-5167	3,543,564.00
Supplemental General	At-Risk	K.S.A. 72-5143	1,121,014.00
Supplemental General	Special Education	K.S.A. 72-5143	2,776,654.68
Supplemental General	Bilingual Education	K.S.A. 72-5143	8,453.00
Supplemental General	Professional Development	K.S.A. 72-5143	4,875.30

12. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally There are no non-recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
(Budgeted Funds Only)
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 32,659,024.00	$ (871,147.00)	$ 9,065.16	$ 31,796,942.16	$ 31,796,942.16	$ -
Supplemental General	10,855,018.00	(289,379.00)	-	10,565,639.00	10,565,639.00	-
Special Purpose Funds:						
4 Year Old At-Risk	291,083.00	-	-	291,083.00	216,481.83	(74,601.17)
At-Risk	5,025,675.00	-	-	5,025,675.00	3,994,697.20	(1,030,977.80)
Bilingual Education	48,555.00	-	-	48,555.00	8,453.00	(40,102.00)
Virtual Education	123,200.00	-	-	123,200.00	101,132.00	(22,068.00)
Capital Outlay	7,500,000.00	-	-	7,500,000.00	6,976,797.56	(523,202.44)
Driver Training	63,170.00	-	-	63,170.00	18,493.14	(44,676.86)
Food Service	2,261,500.00	-	-	2,261,500.00	2,119,612.68	(141,887.32)
Professional Development	20,000.00	-	-	20,000.00	4,875.30	(15,124.70)
Special Education	12,298,312.00	-	-	12,298,312.00	10,796,083.42	(1,502,228.58)
Vocational Education	576,471.00	-	-	576,471.00	271,882.73	(304,588.27)
KPERS Special Retirement Contributions	4,316,804.00	-	-	4,316,804.00	3,906,317.61	(410,486.39)
Bond and Interest Funds:						
Bond and Interest	4,167,325.00	-	-	4,167,325.00	4,167,325.00	-

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Receipts	$ 11,661.00	$ 9,065.16	$ -	$ 9,065.16
State Sources				
State Aid	24,609,934.00	25,889,141.00	26,167,429.00	(278,288.00)
Special Education Aid	5,501,725.00	5,898,736.00	6,491,595.00	(592,859.00)
Total Receipts	30,123,320.00	31,796,942.16	$ 32,659,024.00	$ (862,081.84)
Expenditures				
Instruction	9,744,109.28	12,893,795.73	$ 12,108,521.00	$ 785,274.73
Support Services				
Student Support	27,729.10	24,521.60	55,000.00	(30,478.40)
Instructional Support	873,225.96	992,556.39	943,906.00	48,650.39
General Administration	725,584.09	631,206.39	823,525.00	(192,318.61)
School Administration	21,604.85	27,724.06	22,000.00	5,724.06
Central Services	1,835,055.49	1,389,486.74	1,979,025.00	(589,538.26)
Operations and Maintenance	3,718,045.80	3,822,301.36	4,174,512.00	(352,210.64)
Student Transportation Services	1,687,689.73	1,594,566.74	1,839,166.00	(244,599.26)
Operating Transfers to:				
At-Risk Fund	3,211,546.00	3,543,564.00	3,264,984.00	278,580.00
4 Year Old At-Risk Fund	302,736.00	333,436.00	295,790.00	37,646.00
Parents as Teachers Fund	16,671.44	-	-	-
Bilingual Education Fund	18,775.73	-		-
Virtual Education Fund	104,280.00	101,132.00	123,200.00	(22,068.00)
Contingency Reserve Fund	300,000.00	-	-	-
Textbook Rental Fund	100,000.00	-	-	-
Special Education Fund	7,435,582.45	6,442,651.15	6,491,595.00	(48,943.85)
Summer School Fund	684.08	-	-	-

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Vocational Education Fund	$ -	$ -	$ 537,800.00	$ (537,800.00)
Total Certified Budget			32,659,024.00	(862,081.84)
Adjustments to Budget				
Adjustment for Qualifying Budget Credits			9,065.16	(9,065.16)
Adjustment to Comply with Legal Maximum Budget			(871,147.00)	871,147.00
Total Expenditures	30,123,320.00	31,796,942.16	$ 31,796,942.16	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 5,571,165.27	$ 5,780,909.24	$ 5,944,306.00	$ (163,396.76)
Delinquent Tax	44,880.98	51,239.94	54,589.00	(3,349.06)
County Sources				
Motor Vehicle Tax	462,391.18	494,806.66	456,067.00	38,739.66
Recreational Vehicle Tax	7,905.25	7,995.46	8,214.00	(218.54)
Commercial Vehicle Tax	43,099.57	55,787.00	40,054.00	15,733.00
In Lieu of Taxes	4,008.86	4,114.44	-	4,114.44
State Sources				
Supplemental State Aid	4,544,367.00	4,579,148.00	4,704,565.00	(125,417.00)
Total Receipts	10,677,818.11	10,974,000.74	$ 11,207,795.00	$ (233,794.26)
Expenditures				
Instruction	2,054,215.20	2,061,870.57	$ 2,292,830.00	$ (230,959.43)
Support Services				
Student Support	1,225,509.60	946,486.86	1,434,053.00	(487,566.14)
Instructional Support	15,049.66	22,025.48	59,980.00	(37,954.52)
General Administration	32,304.07	62,658.88	36,767.00	25,891.88
School Administration	2,054,306.87	2,143,596.28	2,169,644.00	(26,047.72)
Central Services	126,968.04	169,663.91	140,778.00	28,885.91
Operations and Maintenance	1,077,977.59	1,165,320.39	1,226,888.00	(61,567.61)
Student Transportation Services	39,850.83	76,002.18	46,321.00	29,681.18
Operation of Non-Instructional Services				
Food Service Operations	6,730.69	7,017.47	-	7,017.47
Operating Transfers to:				
At-Risk Fund	1,021,858.00	1,121,014.00	1,195,992.00	(74,978.00)

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Professional Development Fund	$ -	$ 4,875.30	$ 17,000.00	$ (12,124.70)
Special Education Fund	2,337,837.45	2,776,654.68	2,186,210.00	590,444.68
Bilingual Education Fund	5,999.00	8,453.00	48,555.00	(40,102.00)
Total Certified Budget			10,855,018.00	(289,379.00)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(289,379.00)	289,379.00
Total Expenditures	9,998,607.00	10,565,639.00	$ 10,565,639.00	$ -
Receipts Over (Under) Expenditures	679,211.11	408,361.74		
Unencumbered Cash, Beginning	1,203.62	680,414.73		
Unencumbered Cash, Ending	$ 680,414.73	$ 1,088,776.47		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
4 YEAR OLD AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Miscellaneous	$ 5,703.64	$ -	$ -	$ -
Interest on Investments	-	14,409.28	-	14,409.28
Operating Transfers from				
General Fund	302,736.00	333,436.00	295,790.00	37,646.00
Total Receipts	308,439.64	347,845.28	$ 295,790.00	$ 52,055.28
Expenditures				
Instruction	76,802.83	133,383.00	$ 202,787.00	$ (69,404.00)
Support Services				
Instructional Support	-	452.60	-	452.60
School Administration	83,276.50	82,646.23	88,296.00	(5,649.77)
Total Expenditures	160,079.33	216,481.83	$ 291,083.00	$ (74,601.17)
Receipts Over (Under) Expenditures	148,360.31	131,363.45		
Unencumbered Cash, Beginning	89,554.66	237,914.97		
Unencumbered Cash, Ending	$ 237,914.97	$ 369,278.42		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Interest on Investments	$ 59,564.97	$ 35,549.11	$ 63,000.00	$ (27,450.89)
Operating Transfers from:				
General Fund	3,211,546.00	3,543,564.00	3,264,984.00	278,580.00
Supplementary General Fund	1,021,858.00	1,121,014.00	1,195,992.00	(74,978.00)
Total Receipts	4,292,968.97	4,700,127.11	$ 4,523,976.00	$ 176,151.11
Expenditures				
Instruction	4,050,390.84	3,218,018.25	$ 4,397,532.00	$ (1,179,513.75)
Support Services				
Student Support	207,288.87	536,627.68	219,471.00	317,156.68
Instructional Support	355,765.06	187,147.46	379,051.00	(191,903.54)
School Administration	27,817.80	52,903.81	29,621.00	23,282.81
Total Expenditures	4,641,262.57	3,994,697.20	$ 5,025,675.00	$ (1,030,977.80)
Receipts Over (Under) Expenditures	(348,293.60)	705,429.91		
Unencumbered Cash, Beginning	935,253.11	586,959.51		
Unencumbered Cash, Ending	$ 586,959.51	$ 1,292,389.42		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Interest on Investments	$ 1,227.74	$ -	$ -	$ -
Operating Transfers from:				
General Fund	18,775.73	-	-	-
Supplementary General Fund	5,999.00	8,453.00	48,555.00	(40,102.00)
Total Receipts	26,002.47	8,453.00	$ 48,555.00	$ (40,102.00)
Expenditures				
Instruction	45,280.53	8,453.00	$ 48,555.00	$ (40,102.00)
Total Expenditures	45,280.53	8,453.00	$ 48,555.00	$ (40,102.00)
Receipts Over (Under) Expenditures	(19,278.06)	-		
Unencumbered Cash, Beginning	19,278.06	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 104,280.00	$ 101,132.00	$ 123,200.00	$ (22,068.00)
Total Receipts	104,280.00	101,132.00	$ 123,200.00	$ (22,068.00)
Expenditures				
Instruction	104,280.00	101,132.00	$ 123,200.00	$ (22,068.00)
Total Expenditures	104,280.00	101,132.00	$ 123,200.00	$ (22,068.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 2,903,265.33	$ 2,953,568.49	$ 2,565,029.00	$ 388,539.49
Delinquent Tax	25,642.57	28,618.06	28,241.00	377.06
Interest on Idle Funds	413,440.55	358,748.57	450,000.00	(91,251.43)
Other Receipts	30,625.00	111,975.00	25,000.00	86,975.00
County Sources				
Motor Vehicle Tax	267,772.00	278,966.44	259,210.00	19,756.44
Recreational Tax	4,583.15	4,492.92	4,669.00	(176.08)
Commercial Vehicle Tax	25,540.73	29,813.89	22,765.00	7,048.89
State Sources				
Capital Outlay	1,037,826.00	1,046,725.00	1,048,045.00	(1,320.00)
Total Receipts	4,708,695.33	4,812,908.37	$ 4,402,959.00	$ 409,949.37
Expenditures				
Instruction	661,912.85	623,952.08	$ 2,205,000.00	$ (1,581,047.92)
Support Services				
Student Support	46,978.85	-	255,000.00	(255,000.00)
Instructional Support	-	38,291.85	80,000.00	(41,708.15)
General Administration	-	264.07	-	264.07
School Administration	46,960.13	164,662.00	80,000.00	84,662.00
Central Services	328,635.08	429,321.50	360,000.00	69,321.50
Operations and Maintenance	548,744.75	1,602,558.90	1,780,000.00	(177,441.10)
Student Transportation Services	369,026.31	580,354.17	430,000.00	150,354.17

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Facility Acquisition & Construction Services				
Land Improvement	$ 10,526.64	$ -	$ -	$ -
Architectural & Engineering Services	158,849.00	17,230.00	200,000.00	(182,770.00)
Building Improvements	1,873,763.61	2,356,624.35	1,870,000.00	486,624.35
Finance Lease				
Principal	1,116,387.27	1,161,113.67	225,000.00	936,113.67
Interest	13,253.43	2,424.97	15,000.00	(12,575.03)
Total Expenditures	5,175,037.92	6,976,797.56	$ 7,500,000.00	$ (523,202.44)
Receipts Over (Under) Expenditures	(466,342.59)	(2,163,889.19)		
Unencumbered Cash, Beginning	6,389,724.07	5,923,381.48		
Unencumbered Cash, Ending	$ 5,923,381.48	$ 3,759,492.29		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Interest on Investments	$ 15,500.73	$ 16,063.41	$ 16,500.00	$ (436.59)
Other Receipts	20,825.00	10,675.00	21,000.00	(10,325.00)
State Sources				
State Aid	15,080.00	8,410.00	8,100.00	310.00
Total Receipts	51,405.73	35,148.41	$ 45,600.00	$ (10,451.59)
Expenditures				
Instruction	13,996.05	17,048.14	$ 23,170.00	$ (6,121.86)
Support Services				
Operations and Maintenance	15,566.28	1,445.00	40,000.00	(38,555.00)
Total Expenditures	29,562.33	18,493.14	$ 63,170.00	$ (44,676.86)
Receipts Over (Under) Expenditures	21,843.40	16,655.27		
Unencumbered Cash, Beginning	243,383.33	265,226.73		
Unencumbered Cash, Ending	$ 265,226.73	$ 281,882.00		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 547,036.06	$ 531,368.22	$ 599,250.00	$ (67,881.78)
Interest on Idle Funds	73,310.27	58,888.29	75,000.00	(16,111.71)
Other Receipts	37,610.45	59,235.02	32,000.00	27,235.02
State Sources				
Food Service Aid	18,247.32	18,317.46	14,320.00	3,997.46
Federal Sources				
Child Nutrition Aid	1,308,230.30	1,241,524.43	1,340,595.00	(99,070.57)
Total Receipts	1,984,434.40	1,909,333.42	$ 2,061,165.00	$ (151,831.58)
Expenditures				
Support Services				
Operations and Maintenance	-	14,385.49	$ 35,000.00	$ (20,614.51)
Operation of Non-Instructional Services				
Food Service Operations	2,089,709.87	2,105,227.19	2,226,500.00	(121,272.81)
Total Expenditures	2,089,709.87	2,119,612.68	$ 2,261,500.00	$ (141,887.32)
Receipts Over (Under) Expenditures	(105,275.47)	(210,279.26)		
Unencumbered Cash, Beginning	- 1,077,565.13	972,289.66		
Unencumbered Cash, Ending	$ 972,289.66	$ 762,010.40		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Professional Development Aid	$ 3,014.00	$ -	$ 3,000.00	$ (3,000.00)
Operating Transfers from:				
General Fund	16,671.44	-	-	-
Supplemental General	-	4,875.30	17,000.00	(12,124.70)
Total Receipts	19,685.44	4,875.30	$ 20,000.00	$ (15,124.70)
Expenditures				
Support Services				
Student Support	12,750.00	-	$ -	$ -
Instructional Support	6,935.44	1,875.30	20,000.00	(18,124.70)
General Administration	-	3,000.00	-	3,000.00
Total Expenditures	19,685.44	4,875.30	$ 20,000.00	$ (15,124.70)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
SUMMER SCHOOL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from General Fund	$ 684.08	$ -	$ -	$ -
Total Receipts	684.08	-	$ -	$ -
Expenditures				
Instruction	684.08	-	$ -	$ -
Total Expenditures	684.08	-	$ -	$ -
Receipts Over (Under) Expenditures	-	-		
	-			
Unencumbered Cash, Beginning	0.10	0.10		
Unencumbered Cash, Ending	$ 0.10	$ 0.10		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Interest on Idle Funds	$ 247,348.48	$ 215,452.26	$ 225,000.00	$ (9,547.74)
Other Receipts	706.60	55.89	56.00	(0.11)
State Sources				
State Aid	653,995.74	334,824.59	850,000.00	(515,175.41)
Federal Sources				
Federal Grant	939,772.00	881,480.00	812,843.00	68,637.00
Operating Transfers from:				
General Fund	7,435,582.45	6,442,651.15	6,491,595.00	(48,943.85)
Supplemental General Fund	2,337,837.45	2,776,654.68	2,186,210.00	590,444.68
Total Receipts	11,615,242.72	10,651,118.57	$ 10,565,704.00	$ 85,414.57
Expenditures				
Instruction	5,971,880.23	6,243,579.69	$ 7,065,844.00	$ (822,264.31)
Support Services				
Student Support	2,503,155.47	2,579,582.59	2,722,848.00	(143,265.41)
Instructional Support	107,555.24	103,621.20	204,884.00	(101,262.80)
General Administration	295,365.74	298,726.64	320,026.00	(21,299.36)
School Administration	66,999.83	70,803.43	71,263.00	(459.57)
Student Transportation Service	1,729,755.66	1,499,769.87	1,913,447.00	(413,677.13)
Total Expenditures	10,674,712.17	10,796,083.42	$ 12,298,312.00	$ (1,502,228.58)
Receipts Over (Under) Expenditures	940,530.55	(144,964.85)		
Unencumbered Cash, Beginning	3,716,172.15	4,656,702.70		
Unencumbered Cash, Ending	$ 4,656,702.70	$ 4,511,737.85		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Interest on Investments	$ 13,637.84	$ 12,222.03	$ 14,500.00	$ (2,277.97)
State Sources				
State Aid	10,165.00	11,944.00	15,521.00	(3,577.00)
Federal Sources				
Federal Grant	28,415.00	25,600.00	24,869.00	731.00
Operating Transfers from General Fund	-	-	537,800.00	(537,800.00)
Total Receipts	52,217.84	49,766.03	$ 592,690.00	$ (542,923.97)
Expenditures				
Instruction	28,811.78	259,938.73	$ 560,950.00	$ (301,011.27)
Support Services				
Student Transportation Services	10,615.00	11,944.00	15,521.00	(3,577.00)
Total Expenditures	39,426.78	271,882.73	$ 576,471.00	$ (304,588.27)
Receipts Over (Under) Expenditures	12,791.06	(222,116.70)		
Unencumbered Cash, Beginning	214,134.79	226,925.85		
Unencumbered Cash, Ending	$ 226,925.85	$ 4,809.15		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS	$ 3,997,041.48	$ 3,906,317.61	$ 4,316,804.00	$ (410,486.39)
Total Receipts	3,997,041.48	3,906,317.61	$ 4,316,804.00	$ (410,486.39)
Expenditures				
Instruction	3,997,041.48	3,906,317.61	$ 2,696,196.00	$ 1,210,121.61
Support Services				
Student Support	-	-	415,336.00	(415,336.00)
Instructional Support	-	-	134,779.00	(134,779.00)
General Administration	-	-	85,607.00	(85,607.00)
School Administration	-	-	237,403.00	(237,403.00)
Central Services	-	-	119,925.00	(119,925.00)
Operations and Maintenance	-	-	267,514.00	(267,514.00)
Student Transportation Services	-	-	251,386.00	(251,386.00)
Operation of Non-Instructional Services				
Food Service Operations	-	-	108,658.00	(108,658.00)
Total Expenditures	3,997,041.48	3,906,317.61	$ 4,316,804.00	$ (410,486.39)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ 300,000.00	$ -
Total Receipts	300,000.00	-
Expenditures		
Operating Transfers to Supplemental General	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	300,000.00	-
Unencumbered Cash, Beginning	329,695.30	629,695.30
Unencumbered Cash, Ending	$ 629,695.30	$ 629,695.30

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
TEXTBOOK RENTAL FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Student Fees	$ 451,677.95	$ 439,280.16
Interest on Investments	-	35,938.75
Operating Transfer from		
General Fund	100,000.00	-
Total Receipts	551,677.95	475,218.91
Expenditures		
Instruction	560,747.98	351,792.04
Support Services		
Instructional Support	-	1,004.21
Total Expenditures	560,747.98	352,796.25
Receipts Over (Under) Expenditures	(9,070.03)	122,422.66
Unencumbered Cash, Beginning	602,462.96	593,392.93
Unencumbered Cash, Ending	$ 593,392.93	$ 715,815.59

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
EXTRAORDINARY SCHOOL PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	-	55.89
Total Expenditures	-	55.89
Receipts Over (Under) Expenditures	-	(55.89)
Unencumbered Cash, Beginning	55.89	55.89
Unencumbered Cash, Ending	$ 55.89	$ -

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
GIFTS AND GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other Receipts	$ 105,996.74	$ 92,455.35
Fines	19,825.11	2,017.37
Donations	37,474.25	9,798.93
State Sources		
State Grants	122,775.77	134,227.05
Total Receipts	286,071.87	238,498.70
Expenditures		
Instruction	104,320.86	156,676.95
Support Services		
Instructional Support	4,321.57	11,502.75
General Administration	-	408.00
Central Services	52,401.51	-
Operations and Maintenance	27,679.00	53,381.00
Finance Lease Principal	-	17,550.00
Total Expenditures	188,722.94	239,518.70
Receipts Over (Under) Expenditures	97,348.93	(1,020.00)
Unencumbered Cash, Beginning	111,976.41	209,325.34
Unencumbered Cash, Ending	$ 209,325.34	$ 208,305.34

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
OTHER FEDERAL GRANTS FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grants	$ 1,005,848.11	$ 937,267.00
Total Receipts	1,005,848.11	937,267.00
Expenditures		
Instruction	694,254.56	528,084.03
Support Services		
Student Support	19,223.77	-
Instructional Support	110,226.00	108,771.00
General Administration	55,658.81	2,467.68
School Administration	29,497.34	-
Operations and Maintenance	3,232.16	29,240.14
Student Transportation Services	6,426.52	1,500.00
Total Expenditures	918,519.16	670,062.85
Receipts Over (Under) Expenditures	87,328.95	267,204.15
Unencumbered Cash, Beginning	(360,628.57)	(273,299.62)
Unencumbered Cash, Ending	$ (273,299.62)	$ (6,095.47)

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
UNITED WAY GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Donations	$ -	$ 2,161.67
Total Receipts	-	2,161.67
Expenditures		
Community Service Operations	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	2,161.67
Unencumbered Cash, Beginning	55.00	55.00
Unencumbered Cash, Ending	$ 55.00	$ 2,216.67

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 3,002,126.00	$ 2,751,388.93	$ 2,383,011.00	$ 368,377.93
Delinquent Tax	30,129.76	32,601.99	28,804.00	3,797.99
Interest on Investments	284,395.13	332,506.09	285,000.00	47,506.09
County Sources				
Motor Vehicle Tax	313,288.07	323,165.01	298,795.00	24,370.01
Recreational Tax	5,371.34	5,186.96	5,382.00	(195.04)
Commercial Vehicle Tax	30,990.92	32,583.18	26,242.00	6,341.18
Revenue in Lieu of Taxes	2,115.30	1,954.09	-	1,954.09
State Sources				
State Aid	1,555,405.00	1,458,564.00	1,458,564.00	-
Total Receipts	5,223,821.52	4,937,950.25	$ 4,485,798.00	$ 452,152.25
Expenditures				
Debt Services				
Principal	2,980,000.00	2,995,000.00	$ 2,995,000.00	$ -
Interest	1,223,796.25	1,172,325.00	1,172,325.00	-
Total Expenditures	4,203,796.25	4,167,325.00	$ 4,167,325.00	$ -
Receipts Over (Under) Expenditures	1,020,025.27	770,625.25		
Unencumbered Cash, Beginning	4,465,400.32	5,485,425.59		
Unencumbered Cash, Ending	$ 5,485,425.59	$ 6,256,050.84		

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
PRIVATE PURPOSE TRUST FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Local Grants	$ -	$ -
Total Receipts	-	-
Expenditures		
Instruction	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	4,359.17	4,359.17
Unencumbered Cash, Ending	$ 4,359.17	$ 4,359.17

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Seaman High School				
ACT Prep	$ 71.00	$ -	$ 71.00	$ -
ACT Review	250.00	-	250.00	-
Adventure Club	46.09	-	-	46.09
Allen Community College	28.37	-	28.37	-
Alumni Classes	8,747.18	-	-	8,747.18
Art Club	610.92	80.00	165.83	525.09
AVID	95.26	-	-	95.26
Baseball	-	15,049.57	-	15,049.57
Broadway	8,177.63	1,470.00	1,619.39	8,028.24
Bully T's	78.09	-	-	78.09
Cheerleading	3,949.01	75,425.49	74,766.22	4,608.28
Chess Club	96.39	-	-	96.39
Class of 2024	136.75	-	136.00	0.75
Class of 2025	1,934.55	8,053.50	9,988.00	0.05
Class of 2026	-	19,161.70	12,260.88	6,900.82
Clipper	342.29	413.00	690.00	65.29
Close-Up	614.17	-	-	614.17
Coach's Clinic	9,118.49	37.33	9,155.82	-
Crimestoppers	778.47	-	-	778.47
Culinary Arts	1,721.50	2,389.26	2,178.05	1,932.71
Disc Golf	24.00	-	-	24.00
Dungeon and Dragon	713.90	-	196.00	517.90
Every Voice	-	2,815.77	2,102.96	712.81
Europe Trip	30.43	-	-	30.43
FBLA	8,868.88	1,693.07	4,672.84	5,889.11
FCS	596.98	265.00	356.57	505.41
FCCLA	10,014.86	7,314.38	6,666.25	10,662.99
FFA	2,450.39	22,680.95	20,223.41	4,907.93
File Memorial Fund	100.00	-	77.00	23.00
Fishing Club	1,055.37	365.00	828.37	592.00
Floral Design & Greenhouse	2,649.65	7,824.60	9,305.68	1,168.57

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Seaman High School (Continued)				
Football	$ 96.21	$ 3,557.91	$ 2,665.42	$ 988.70
Future Medical Professionals	6.00	-	-	6.00
GSA	376.02	-	-	376.02
Helmick Memorial	30.00	-	-	30.00
Historical Society	419.88	25.00	41.93	402.95
History Day	1,276.32	-	-	1,276.32
HOSA	-	150.00	-	150.00
Interact	349.75	5.00	100.00	254.75
Intl. Thespian Society (ITS)	11,083.06	11,335.27	16,131.72	6,286.61
Investors Club	550.00	-	-	550.00
Key Club	938.72	6,298.11	6,326.03	910.80
Leadership Club	207.21	-	-	207.21
Math Club	789.89	40.00	235.46	594.43
Midwest Dairy	601.68	-	-	601.68
Model UN	32.10	-	-	32.10
National Tourney	6,052.26	3,566.76	4,622.22	4,996.80
NHS	1,053.37	1,080.00	1,016.78	1,116.59
New York Fundraising	260.96	-	-	260.96
Orchestra	6,542.92	2,680.08	837.38	8,385.62
Orchestra Parent	2,272.94	-	-	2,272.94
Personal Bank Accounts	1,024.94	3,734.29	4,707.07	52.16
Project Lead the Way	600.00	-	-	600.00
Project Period	402.83	-	-	402.83
Political Engagement	485.44	-	-	485.44
Robotics Club	5,773.27	3,649.00	7,019.48	2,402.79
Runner's Club	832.16	220.00	790.85	261.31
SADD	603.60	-	-	603.60
Science Club	2,256.92	-	-	2,256.92
SeaMapp	-	856.70	-	856.70
SFC Biology	77.72	-	-	77.72
Softball	2,458.56	10,519.86	4,008.16	8,970.26
Additional Softball	-	1,338.98	-	1,338.98
Spirit Club	690.90	322.00	833.39	179.51
STUCO	3,247.17	4,796.00	4,548.69	3,494.48

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Seaman High School (Continued)				
Study Abroad	$ 10.52	$ -	$ -	$ 10.52
SVTV	0.03	-	-	0.03
Swimming	1,225.68	240.00	240.00	1,225.68
Tri-M Honor Society	492.72	-	-	492.72
Vikettes	2,488.68	32,978.61	34,232.95	1,234.34
Viking Athletic Camp Ins.	1,394.24	-	270.14	1,124.10
Viking Crew	583.48	-	-	583.48
Viking Emporium	1,109.12	148.08	641.69	615.51
Viking Supply Shack	630.63	-	-	630.63
Viking Voices	723.67	-	49.57	674.10
Welding	61.34	557.98	-	619.32
WMAK Snacks	568.43	280.86	245.00	604.29
Woodworking	7,117.74	5,444.72	8,399.19	4,163.27
World Cultures Club	1,432.80	-	970.55	462.25
Yearbook	3,200.53	6,576.05	2,836.15	6,940.43
Yearbook Scholarship	2,314.87	-	487.12	1,827.75
Seaman Middle School				
Band	2,477.41	-	2,477.41	-
Cheerleading	2,860.30	1,646.00	990.43	3,515.87
Dance	637.31	2,311.59	2,771.58	177.32
Drama	3,750.41	-	3,750.41	-
FBLA	2,514.64	430.00	140.00	2,804.64
FCCLA	2,788.49	325.00	59.99	3,053.50
Future City	1,245.10	-	1,245.10	-
History Day	1,182.00	455.50	1,193.00	444.50
Industrial Tech	166.04	-	166.04	-
Invitational School	3,396.06	4,909.20	8,305.26	-
Math Club	500.00	-	500.00	-
Miscellaneous	92.21	-	92.21	-
NJHS	9.71	-	-	9.71
PE	200.97	-	200.97	-
Power Cash	401.00	-	401.00	-
Robotics Club	230.00	-	230.00	-

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
AGENCY FUNDS
Schedule of Receipts and Cash Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Receipts	Cash Disbursements	Ending Cash Balances
Agency Funds				
Seaman Middle School (Continued)				
Spirit Club	$ 288.51	$ 24.00	$ -	$ 312.51
Student Council	3,026.50	9,287.81	8,210.00	4,104.31
Yearbook	222.48	120.00	342.48	-
Elementary Schools				
Elmont	376.99	764.00	688.10	452.89
Logan	15,213.61	12,108.81	10,032.43	17,289.99
Mathes Early Learning Center	1,227.59	1,980.42	3,126.47	81.54
North Fairview	1,220.48	-	602.92	617.56
Northern Hills	5,704.64	6,807.68	6,427.30	6,085.02
West Indianola	1,709.41	13,382.89	13,646.51	1,445.79
District Agency Funds				
Advertising	18,820.90	104,708.21	34,570.33	88,958.78
Unclaimed Property Fund	(3,180.00)	-	-	(3,180.00)
Totals	$ 205,130.66	$ 424,700.99	$ 358,165.52	$ 271,666.13

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2025
Gate Receipts						
Middle School						
Athletic	$ 23,972.58	$ 125.00	$ 24,097.58	$ -	$ -	$ -
High School						
Athletic	15,107.14	114,190.53	121,575.10	7,722.57	-	7,722.57
Sub-Total Gate Receipts	39,079.72	114,315.53	145,672.68	7,722.57	-	7,722.57
Special Projects						
District Activity Funds	12,361.78	293,127.91	207,395.38	98,094.31	1,061.99	99,156.30
High School Bank	58,592.31	15,298.36	-	73,890.67	-	73,890.67
Advance Placement	3,597.92	13,933.71	13,191.00	4,340.63	-	4,340.63
Art Dept	49.25	-	-	49.25	-	49.25
Auxiliary Dance Team (ADT)	1,090.00	2,142.97	1,988.24	1,244.73	-	1,244.73
Baseball	5,793.04	-	1,928.72	3,864.32	-	3,864.32
Boys Basketball	859.06	11,067.99	7,668.87	4,258.18	-	4,258.18
Boys Tennis	-	4,996.34	1,784.38	3,211.96	-	3,211.96
Boys Golf	493.58	-	243.05	250.53	-	250.53
Cap & Gown	166.32	-	-	166.32	-	166.32
College & Career Internship	25.00	-	-	25.00	-	25.00
Concert Choir	293.77	-	150.00	143.77	-	143.77
CTE Excel	30,058.37	706.00	10,804.12	19,960.25	-	19,960.25
D Schmidt School. Fund	10,334.46	-	-	10,334.46	-	10,334.46
Equity Action Network	807.37	-	807.37	-	-	-
FABC Concessions	7,499.14	-	1,659.00	5,840.14	-	5,840.14
Faculty Rec.	462.25	3,203.78	1,161.25	2,504.78	-	2,504.78
Football Dinners	1,310.91	11,665.61	10,721.46	2,255.06	-	2,255.06
Girls Basketball	501.88	3,616.59	3,327.41	791.06	-	791.06
Girls Golf	426.34	-	-	426.34	-	426.34

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2025
Special Projects (Continued)						
Girls Soccer	$ 1,176.14	$ -	$ 492.99	$ 683.15	$ -	$ 683.15
Girls Tennis	20.32	100.00	-	120.32	-	120.32
Girls Wrestling	1,944.91	5,188.03	3,844.15	3,288.79	-	3,288.79
Guidance Dept.	91.59	-	-	91.59	-	91.59
Habitat	5,134.12	-	-	5,134.12	-	5,134.12
Industrial Tech Club	17.28	-	-	17.28	-	17.28
Library	842.26	105.00	444.28	502.98	-	502.98
Math Department	1,024.46	765.00	-	1,789.46	-	1,789.46
Online Prep ACT	29.10	-	29.10	-	-	-
Parking Permits	6,271.93	10,185.50	11,528.19	4,929.24	-	4,929.24
Pence Jerry FBLA Scholarship	-	500.00	500.00	-	-	-
Pleasant Hill Learning	342.67	52.85	52.85	342.67	-	342.67
PSAT	71.86	580.00	455.76	196.10	-	196.10
Scholars Bowl	1,720.00	35.00	224.06	1,530.94	-	1,530.94
Seaman Activities	17,415.56	6,857.00	8,304.00	15,968.56	-	15,968.56
Seaman Soccer	742.92	3,258.00	4,000.52	0.40	-	0.40
SHARP	1.20	-	-	1.20	-	1.20
Show Choir	1,854.71	17,159.21	16,158.00	2,855.92	-	2,855.92
SHS Bowling	120.15	1,856.26	519.46	1,456.95	-	1,456.95
SMS Wrestling	823.28	-	352.00	471.28	-	471.28
Special ED	2,020.56	-	-	2,020.56	-	2,020.56
Sports Dept. Pop	9,177.97	2,149.00	6,600.35	4,726.62	-	4,726.62
Student Recognition	10,779.04	300.00	2,986.88	8,092.16	-	8,092.16
Super O. A.	6,352.03	25.00	325.00	6,052.03	-	6,052.03
Track	1,921.00	-	1,259.96	661.04	-	661.04
Viking Band	16,508.04	33,148.52	27,293.38	22,363.18	-	22,363.18
Viking Brew	6,902.42	5,397.68	5,905.22	6,394.88	-	6,394.88

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Ending Cash Balances June 30, 2025
Special Projects (Continued)						
Viking Chick Inn	$ 12.15	$ 768.80	$ 600.34	$ 180.61	$ -	$ 180.61
Vikings United	551.96	133.00	377.74	307.22	-	307.22
Volleyball	5,084.42	13,332.00	13,828.16	4,588.26	-	4,588.26
Wrestling	4,812.21	4,531.49	5,639.46	3,704.24	-	3,704.24
Sub-Total Special Projects	238,489.01	466,186.60	374,552.10	330,123.51	1,061.99	331,185.50
Total District Activity Funds	$ 277,568.73	$ 580,502.13	$ 520,224.78	$ 337,846.08	$ 1,061.99	$ 338,908.07

UNIFIED SCHOOL DISTRICT #345

Topeka, Kansas

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Passed Through to Subrecipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF EDUCATION					
Passed through the Kansas Department of Education					
Title I Grant to Local Educational Agencies	DO345	84.010A	$ -	$ 403,019.00	$ 403,019.00
Vocational Education - Basic Grants to States	DO345	84.048	-	25,600.00	25,600.00
Special Education Cluster (IDEA)					
Grants to States - IDEA PART - B	DO345	84.027A	-	858,369.00	849,412.00
Preschool Grants - IDEA Preschool	DO345	84.173A	-	23,111.00	23,111.00
	Total Special Education Cluster (IDEA)		-	881,480.00	872,523.00
Supporting Effective Instruction State Grants	DO345	84.367A	-	136,994.00	136,994.00
ESSA Student Support	DO345	84.424A	-	55,182.00	55,182.00
American Rescue Plan-Elementary and Secondary School Emergency Relief Fund - COVID-19	DO345	84.425U	-	342,072.00	74,867.85
Total U.S. Department of Education			-	1,844,347.00	1,568,185.85

UNIFIED SCHOOL DISTRICT #345
Topeka, Kansas
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Pass-Through Entity Identifying Number	Assistance Listing Number	Passed Through to Subrecipients	Receipts	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Passed through the Kansas Department of Education					
Child Nutrition Cluster:					
School Breakfast	DO345	10.553	$ -	$ 227,313.00	$ 227,313.00
National School Lunch Program	DO345	10.555	-	854,433.41	854,433.41
Summer Food Service Program for Children	DO345	10.559	-	136,212.68	136,212.68
		Total Child Nutrition Cluster:	-	1,217,959.09	1,217,959.09
Local Food for Schools	DO345	10.185	-	11,996.20	11,996.20
Child and Adult Care Food Program	DO345	10.558	-	11,569.14	11,569.14
Total U.S. Department of Agriculture			-	1,241,524.43	1,241,524.43
TOTAL FEDERAL AWARDS			$ -	$ 3,085,871.43	$ 2,809,710.28

Notes to the Schedule of Expenditures of Federal Awards:

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of Unified School District #345 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 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 selected portion of the operations of Unified School District #345, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Unified School District #345.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

Unified School District #345 has not elected to use the de minimis indirect cost rate allowed under the Uniform Guidance.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #345
Topeka, Kansas

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statement of Unified School District #345, as of and for the year ended June 30, 2025 and the related notes to the financial statement, which collectively comprise the District's basic financial statement, and have issued our report thereon dated March 24, 2026.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statement, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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

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



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 24, 2026

REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #345
Topeka, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Unified School District #345's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Unified School District #345's major federal programs for the year ended June 30, 2025. Unified School District #345'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, Unified School District #345 complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), 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 #345 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 #345'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 #345'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 #345's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Unified School District #345's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *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 #345'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 #345'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 Unified School District #345'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.

Purpose of This Report
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.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
March 24, 2026

Unified School District #345
Topeka, Kansas
Schedule of Findings and Questioned Costs
June 30, 2025

I. SUMMARY OF AUDITORS' RESULTS

Financial Statement:

The auditor's report expresses an adverse opinion on the basic financial statement of Unified School District #345 on the Generally Accepted Accounting Principles (GAAP) basis of accounting and an unmodified opinion on the regulatory basis of accounting.

Internal Control over Financial Reporting:

Material weakness(es) identified?	____ Yes	X No	
Significant deficiencies identified?	____ Yes	X None Reported	
Noncompliance or other matters required to be reported under *Government Auditing Standards*	____ Yes	X No	

Federal Awards:

Internal control over major programs:

Material weakness(es) identified?	____ Yes	X No	
Significant deficiencies identified?	____ Yes	X None Reported	

The auditor's report on compliance for the major federal award programs for Unified School District #345 expresses an unmodified opinion.

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

Identification of major programs:

U.S. DEPARTMENT OF AGRICULTURE

Child Nutrition Cluster:	
School Breakfast	ALN 10.553
National School Lunch Program	ALN 10.555
Summer Food Service Program for Children	ALN 10.559

The threshold for distinguishing Types A and B programs was $750,000.00.

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

II. FINANCIAL STATEMENT FINDINGS

NONE

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

Unified School District #345
Topeka, Kansas

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2025

Finding: 2024-001 – District Activity Fund Receipts

Condition: During walk-thrus of amounts received at various buildings in the District, it was discovered that receipts were not issued to support the amounts deposited into building accounts.

Recommendation: We recommend staff use prenumbered receipt books to document each time cash is received and also keep documentation to support which receipts are combined and then deposited into the bank.

Status: During the 2025 fiscal year audit, the activity funds were tested again and it was noted that for the period after last year's audit that they implemented their changes. Documentation was present to support that they have resolved this issue.