UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS

Financial Statement
With Independent Auditors' Report

For the Year Ended June 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Board of Education
Unified School District No. 350 St John, Kansas
St. John, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Unified School District No. 350 St John, Kansas**, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

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

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

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

Responsibilities of Management for the Financial Statement

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

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

Auditors' 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 will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances (basic financial statement) as a

whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements – agency funds, and schedule of regulatory basis receipts, expenditures, and unencumbered cash – district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement; however, are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated November 11, 2024, 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/municipal-audits. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year 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.

Adams Brown, LLC

ADAMSBROWN, LLC
Certified Public Accountants
Larned, Kansas

November 10, 2025

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
Regulatory Basis Fund Types							
General Fund							
General Fund	$ 4	-	3,721,108	3,721,112	**-**	-	**-**
Supplemental General Fund	126,498	-	1,146,843	1,196,723	**76,618**	5,934	**82,552**
Special Purpose Funds							
Preschool Aged At-Risk Fund	13,506	-	35,000	35,361	**13,145**	-	**13,145**
At-Risk Fund	44,420	-	497,584	484,474	**57,530**	-	**57,530**
Bilingual Education Fund	15,175	-	17,821	15,329	**17,667**	-	**17,667**
Capital Outlay Fund	254,610	-	672,642	655,608	**271,644**	16,011	**287,655**
Driver Training Fund	3,877	-	21,684	20,309	**5,252**	-	**5,252**
Food Service Fund	35,487	-	218,870	221,372	**32,985**	-	**32,985**
Professional Development Fund	16,724	-	21,654	22,934	**15,444**	-	**15,444**
Parent Education Fund	16,329	-	34,665	35,382	**15,612**	-	**15,612**
Special Education Fund	27,877	-	743,533	737,865	**33,545**	-	**33,545**
Career and Postsecondary Education Fund	15,930	-	54,757	52,950	**17,737**	-	**17,737**
Gifts and Grants Fund	12,581	-	30,398	39,010	**3,969**	-	**3,969**
KPERS Special Retirement Fund	-	-	330,613	330,613	**-**	-	**-**
Contingency Reserve Fund	129,132	-	-	2,000	**127,132**	-	**127,132**
Textbook Rental Fund	11,636	-	22,567	27,870	**6,333**	2,513	**8,846**
Recreation Commission Fund	11,212	-	142,003	131,000	**22,215**	-	**22,215**
Recreation Commission Employee Benefit Fund	441	-	32,859	31,000	**2,300**	-	**2,300**
Title I Fund	-	-	60,941	60,941	**-**	-	**-**
Title II-A Fund	-	-	8,967	8,967	**-**	-	**-**
Title IV Fund	-	-	13,331	13,331	**-**	-	**-**
21st Century Community Learning Center Fund	3,161	-	1,220	642	**3,739**	-	**3,739**
Rural Small Schools Grant Fund	-	-	26,753	26,753	**-**	-	**-**
Covid Testing Grant Fund	-	-	14,386	14,386	**-**	-	**-**
District Activity Funds	22,731	-	131,863	129,355	**25,239**	-	**25,239**
Related Municipal Entities							
Ida Long Goodman Memorial Library Fund	29,558	-	83,756	84,046	**29,268**	-	**29,268**
Total Reporting Entity (Excluding Agency Funds)	$ 790,889	-	8,085,818	8,099,333	**777,374**	24,458	**801,832**

Composition of Cash	NOW Accounts	$ **993,064**
	Less: Agency Funds per Schedule 3	**(191,232)**
	Total Reporting Entity (Excluding Agency Funds)	$ **801,832**

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Unified School District No. 350 St John, Kansas has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas. The accompanying financial statement is presented to conform to the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following is a summary of such significant policies.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement presents the District (the municipality) and its related municipal entity, Ida Long Goodman Memorial Library, shown below. The related municipal entity is included in the District's reporting entity because it was established to benefit the District and/or its constituents. This financial statement does not include the related municipal entity, St John-Hudson Recreation Commission, shown below.

Library

Ida Long Goodman Memorial Library is used both for the District's and public's use. The library is operated by three boards, Unified School District No. 350's Board of Education, a City Library Board, and an Inter-local Board. The Inter-Local Board and the City Library Board are advisory boards and all final decisions are made by the Board of Education.

Recreation Commission

St John-Hudson Recreation Commission oversees recreational activities. The recreation commission operates as a separate governing body but the District levies the taxes for the recreation commission and the recreation commission has only the powers granted by statute, K.S.A. 12-1928. Unaudited financial statements can be obtained by contacting the recreation commission's office.

Basis of Presentation – Fund Accounting

The accounts of the District are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2025.

Regulatory Basis Fund Types

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

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

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

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.

Reimbursements
The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis of accounting.

NOTE 2 – 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:

a. Preparation of the budget for the succeeding calendar year on or before August 1st.

b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

c. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.

d. 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 revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least 10 days after publication, the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year for the General Fund and the Driver Training Fund.

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

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

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds: Contingency Reserve Fund, Textbook Rental Fund, Title I Fund, Title II-A Fund, Title IV Fund, 21st Century Community Learning Center Fund, Rural Small Schools Grant Fund, Covid Testing Grant Fund and District Activity Funds.

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.

NOTE 3 – DEPOSITS AND INVESTMENTS

Unified School District No. 350 St John, Kansas follows the practice of pooling cash and investments of all funds. Each fund's portion of total cash and investments is summarized by fund category in the summary statement of receipts, expenditures and unencumbered cash.

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

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 K.S.A. 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, except during designated "peak periods" when required coverage is 50%. The District does not use "peak periods". All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $993,064 and the bank balance was $1,398,941. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and $1,148,941 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Custodial Credit Risk – Investments
For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. The District had no investments at June 30, 2025.

NOTE 4 – INTERFUND TRANSFERS

Interfund transfers within the reporting entity are substantially for the purpose of subsidizing operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by Kansas statutes. **Unified School District No. 350 St John, Kansas'** interfund transfers and regulatory authority for the year ended June 30, 2025 were as follows:

From	To	Regulatory Authority	Amount
General Fund	Preschool Aged At-Risk Fund	K.S.A. 72-5167	$ 35,000
General Fund	At-Risk Fund	K.S.A. 72-5167	384,494
General Fund	Driver Training Fund	K.S.A. 72-5167	10,000
General Fund	Food Service Fund	K.S.A. 72-5167	40,249
General Fund	Professional Development Fund	K.S.A. 72-5167	20,000
General Fund	Parent Education Fund	K.S.A. 72-5167	15,000
General Fund	Special Education Fund	K.S.A. 72-5167	562,632
General Fund	Career and Postsecondary Ed. Fund	K.S.A. 72-5167	50,000
Supplemental General Fund	At-Risk Fund	K.S.A. 72-5143	113,090
Supplemental General Fund	Bilingual Education Fund	K.S.A. 72-5143	10,172
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	178,748

NOTE 5 – LITIGATION

Unified School District No. 350 St John, Kansas is a party to various legal proceedings which normally occur in governmental operations. These legal proceedings are not likely to have a material financial impact on the affected funds of the District.

NOTE 6 – RISK MANAGEMENT

Unified School District No. 350 St John, Kansas is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruptions; errors and omissions; injuries to employees; natural disasters; and employee health, dental and accident benefits. The District has been unable to obtain commercial insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other Districts in the State of Kansas to participate in the Kansas Educational Risk Management Pool, LLC (KICS), a public entity risk pool currently operating as a common risk management and insurance program for 152 participating members.

The District pays an annual premium to Kansas Educational Risk Management Pool, LLC (KICS) for its commercial insurance coverage. The agreement to participate provides that KICS will be self-sustaining through member premiums and will reinsure through commercial companies for property claims in excess of $600,000 for each insured property occurrence and $100,000 for each liability occurrence. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KICS management.

Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7 – GRANTS AND SHARED REVENUES

Unified School District No. 350 St John, Kansas participates in numerous state and federal grant programs, which are governed by various rules and regulations for the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the District, any liability for reimbursement, which may arise as the result of the audit, is not believed to be material.

NOTE 8 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Unified School District No. 350 St John, Kansas did not provide a surety bond for the District's treasurer, which is a violation of K.S.A. 72-1136.

NOTE 9 – DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description
Unified School District No. 350 St John, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Annual Comprehensive Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S 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 at 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%, respectively, for the fiscal year ended June 30, 2025.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $330,613 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 $2,926,223. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, **Unified School District No. 350 St John, Kansas** 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 District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

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.

NOTE 11 – COMPENSATED ABSENCES

All full-time classified employees will receive 15 days paid vacation each year. The number of days will be prorated for an employee who is employed after July 1st. Vacation is not allowed to accumulate.

On the first day of the school year, each teacher will be allowed 10 days of sick leave. These will be used to cover absence due to the teacher's illness or disability, or illness or disability in the teacher's own family. A maximum of 90 days can be transferred from one year to the next. In the event these 10 days cause the maximum of 90 days to be exceeded, and provided the excess above 90 is not used during the year, a teacher will be paid at the rate of $20.00 per day for any days above the maximum. This payment is made before the end of the fiscal year. After four or more years of service with the District, a teacher with accumulated sick leave will be paid $20.00 per day for any unused sick leave upon their retirement or resignation.

All classified employees will receive 90 sick leave hours multiplied by their full time equivalency (FTE), cumulative to 720 hours multiplied by their FTE. After four or more years of service with the District, employees with accumulated sick leave will be paid $20.00 per day for any unused sick leave upon their retirement or resignation.

NOTE 12 – LONG-TERM DEBT

Lease Obligations

The District has entered into a lease agreement for equipment. The lease contains a fiscal funding clause.

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

Lease Obligation	Interest Rates	Date of Issue	Amount of Issue	Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	**Balance End of Year**	Interest Paid
Finance Lease									
Building HVAC Improvements	5.10%	1/21/2025	$ 225,860	2/1/2030	$ -	225,860	-	**225,860**	-

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

	YEAR					
	2026	2027	2028	2029	2030	**Total**
Principal						
Finance Lease	$ 40,464	42,908	45,127	47,447	49,914	**225,860**
Interest						
Finance Lease	12,031	9,587	7,368	5,048	2,581	**36,615**
Total Principal and Interest	$ **52,495**	**52,495**	**52,495**	**52,495**	**52,495**	**262,475**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS

Regulatory-Required Supplementary Information

Schedule 1

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	**Expenditures Chargeable to Current Year**	Variance Over (Under)
Regulatory Basis Fund Types						
General Funds						
General Fund	$ 3,690,921	(107,560)	137,751	3,721,112	**3,721,112**	-
Supplemental General Fund	1,200,000	(3,277)	-	1,196,723	**1,196,723**	-
Special Purpose Funds						
Preschool Aged At-Risk Fund	48,475	-	-	48,475	**35,361**	(13,114)
At-Risk Fund	529,420	-	-	529,420	**484,474**	(44,946)
Bilingual Education Fund	58,674	-	-	58,674	**15,329**	(43,345)
Capital Outlay Fund	613,000	-	289,285	902,285	**655,608**	(246,677)
Driver Training Fund	30,000	-	-	30,000	**20,309**	(9,691)
Food Service Fund	263,334	-	-	263,334	**221,372**	(41,962)
Professional Development Fund	32,245	-	-	32,245	**22,934**	(9,311)
Parent Education Fund	40,000	-	-	40,000	**35,382**	(4,618)
Special Education Fund	896,290	-	-	896,290	**737,865**	(158,425)
Career and Postsecondary Education Fund	105,000	-	-	105,000	**52,950**	(52,050)
Gifts and Grants Fund	16,079	-	25,785	41,864	**39,010**	(2,854)
KPERS Special Retirement Fund	415,147	-	-	415,147	**330,613**	(84,534)
Recreation Commission Fund	131,000	-	-	131,000	**131,000**	-
Recreation Commission Employee Benefit Fund	31,000	-	-	31,000	**31,000**	-

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Mineral Production Tax	$ 21,701	**17,836**	20,937	(3,101)
Local Sources				
Reimbursements	138,798	**137,751**	-	137,751
State Aid				
General State Aid	2,809,342	**3,097,433**	3,118,681	(21,248)
Special Education Aid	431,383	**468,088**	551,303	(83,215)
Total Receipts	3,401,224	**3,721,108**	3,690,921	30,187
Expenditures				
Instruction				
Salaries	414,376	**647,775**	483,736	164,039
Employee Benefits	347,017	**407,918**	368,643	39,275
Other Purchased Services	3,401	**7,896**	2,469	5,427
Supplies	33,651	**34,970**	33,043	1,927
Property	2,910	**40,544**	6,125	34,419
Other	34,374	**62,874**	36,897	25,977
Student Support Services				
Salaries	-	**20,635**	47,689	(27,054)
Employee Benefits	71	**1,767**	102	1,665
Purchased Professional Services	600	**-**	1,200	(1,200)
Other Purchased Services	-	**11**	-	11
Supplies	5,012	**4,989**	2,598	2,391
Instructional Support Staff				
Salaries	159,192	**167,851**	156,690	11,161
Employee Benefits	28,914	**38,412**	31,511	6,901
Purchased Property Services	4,175	**3,123**	3,698	(575)
Other Purchased Services	2,423	**275**	1,498	(1,223)
Supplies	30,343	**33,364**	27,677	5,687
Property	32	**4,555**	-	4,555
General Administration				
Salaries	132,859	**136,845**	139,502	(2,657)
Employee Benefits	19,500	**20,587**	22,171	(1,584)
Purchased Professional Services	17,404	**17,325**	11,852	5,473
Other Purchased Services	29,737	**38,036**	28,089	9,947
Supplies	5,009	**2,183**	3,658	(1,475)
Property	386	**650**	1,211	(561)
Other	1,639	**2,270**	805	1,465
School Administration				
Salaries	240,920	**233,572**	245,178	(11,606)
Employee Benefits	52,739	**45,374**	59,252	(13,878)
Other Purchased Services	3,287	**2,871**	3,856	(985)
Supplies	814	**6,560**	3,101	3,459
Other	6,069	**9,012**	9,854	(842)
Central Services				
Salaries	115,561	**112,185**	124,805	(12,620)
Employee Benefits	19,473	**18,391**	22,586	(4,195)
Purchased Property Services	2,824	**4,180**	3,141	1,039
Supplies	$ 4,293	**12,719**	3,210	9,509

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Expenditures (Continued)				
Operations and Maintenance				
Salaries	$ 157,093	**178,495**	162,805	15,690
Employee Benefits	37,303	**55,454**	39,168	16,286
Purchased Professional Services	8,923	**10,231**	3,269	6,962
Purchased Property Services	7,276	**1,755**	10,692	(8,937)
Other Purchased Services	17,097	**74,244**	82,578	(8,334)
Supplies	59,652	**63,591**	30,112	33,479
Vehicle Operating Services				
Salaries	51,157	**37,011**	-	37,011
Employee Benefits	11,087	**2,833**	-	2,833
Purchased Professional Services	-	**-**	7,458	(7,458)
Purchased Property Services	-	**-**	3,258	(3,258)
Other Purchased Services	-	**405**	5,236	(4,831)
Supplies	25,943	**17,386**	18,528	(1,142)
Equipment	282	**-**	-	-
Other	9,877	**8,207**	-	8,207
Student Transportation Services	-	**-**	48,616	(48,616)
Vehicle Operating Services	-	**-**	83,943	(83,943)
Vehicle and Maintenance Services				
Supplies	18,316	**4,951**	20,587	(15,636)
Other	2,147	**9,455**	3,247	6,208
Operating Transfers				
To Preschool Aged At-Risk	32,000	**35,000**	35,000	-
To At-Risk	340,000	**384,494**	375,000	9,494
To Bilingual Education	25,000	**-**	30,000	(30,000)
To Driver Training	6,000	**10,000**	36,116	(26,116)
To Food Service	22,000	**40,249**	24,000	16,249
To Professional Development	23,000	**20,000**	12,000	8,000
To Parent Education	3,000	**15,000**	15,000	-
To Special Education	732,066	**562,632**	668,461	(105,829)
To Career and Postsecondary Education	93,000	**50,000**	90,000	(40,000)
To Contingency Reserve	-	**-**	-	-
Adjustment to Comply with Legal Max	-	**-**	(107,560)	107,560
Legal General Fund Budget	3,401,224	**3,721,112**	3,583,361	137,751
(a)Adjustment for Qualifying Budget Credits	-	**-**	137,751	(137,751)
Total Expenditures	3,401,224	**3,721,112**	3,721,112	-
Receipts Over (Under) Expenditures	-	**(4)**		
Unencumbered Cash - Beginning	4	**4**		
Unencumbered Cash - Ending	$ 4	**-**		

(a) Adjustment for Qualifying Budget Credits

Reimbursements Over Amount Budgeted	$ 137,751

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 823,620	**919,531**	996,331	(76,800)
Delinquent Tax	19,157	**32,791**	13,145	19,646
Motor Vehicle Tax	60,028	**56,826**	47,240	9,586
Recreational Vehicle Tax	1,186	**996**	958	38
Commercial Vehicle Tax	5,485	**3,430**	4,091	(661)
Local Sources				
Reimbursements	-	**552**	-	552
Intergovernmental Revenues				
State Aid	172,347	**132,717**	133,080	(363)
Total Receipts	1,081,823	**1,146,843**	1,194,845	(48,002)
Expenditures				
Instruction				
Salaries	755,000	**690,000**	655,376	34,624
Purchased Property Services	2,149	**-**	1,958	(1,958)
Supplies	1,175	**2,225**	817	1,408
Property	7,195	**-**	-	-
Other	1,105	**-**	-	-
Student Support Services				
Other Purchased Services	2,636	**3,148**	-	3,148
Instructional Support Staff				
Supplies	54,123	**50,151**	52,406	(2,255)
Property	1,222	**11,873**	1,147	10,726
General Administration				
Other Purchased Services	-	**580**	-	580
Operations and Maintenance				
Other Purchased Services	590	**-**	635	(635)
Supplies	130,545	**136,736**	135,412	1,324
Operating Transfers				
To At-Risk	107,000	**113,090**	118,000	(4,910)
To Bilingual Education	10,000	**10,172**	11,000	(828)
To Special Education	16,687	**178,748**	223,249	(44,501)
Adjustment to Comply with Legal Max	-	-	(3,277)	3,277
Total Expenditures	1,089,427	**1,196,723**	1,196,723	-
Receipts Over (Under) Expenditures	(7,604)	**(49,880)**		
Unencumbered Cash - Beginning	134,102	**126,498**		
Unencumbered Cash - Ending	$ 126,498	**76,618**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Preschool Aged At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ 32,000	**35,000**	35,000	-
Expenditures				
Instruction				
Salaries	16,471	**33,000**	43,475	(10,475)
Employee Benefits	12,084	**-**	-	-
Food Service Operation				
Supplies	2,885	**2,361**	5,000	(2,639)
Total Expenditures	31,440	**35,361**	48,475	(13,114)
Receipts Over (Under) Expenditures	560	**(361)**		
Unencumbered Cash - Beginning	12,946	**13,506**		
Unencumbered Cash - Ending	$ 13,506	**13,145**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
At-Risk Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Operating Transfers				
From General	$ 340,000	**384,494**	375,000	9,494
From Supplemental General	107,000	**113,090**	118,000	(4,910)
Total Receipts	447,000	**497,584**	493,000	4,584
Expenditures				
Instruction				
Salaries	384,444	**393,936**	467,420	(73,484)
Employee Benefits	35,275	**64,150**	43,000	21,150
Purchased Property Services	2,896	**160**	4,000	(3,840)
Other Purchased Services	24,405	**25,364**	15,000	10,364
Student Support Services				
Other Purchased Services	109	**864**	-	864
Supplies	28	**-**	-	-
Total Expenditures	447,157	**484,474**	529,420	(44,946)
Receipts Over (Under) Expenditures	(157)	**13,110**		
Unencumbered Cash - Beginning	44,577	**44,420**		
Unencumbered Cash - Ending	$ 44,420	**57,530**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 5,792	**7,649**	2,500	5,149
Operating Transfers				
From General	25,000	**-**	30,000	(30,000)
From Supplemental General	10,000	**10,172**	11,000	(828)
Total Receipts	40,792	**17,821**	43,500	(25,679)
Expenditures				
Instruction				
Salaries	34,794	**6,628**	35,000	(28,372)
Employee Benefits	476	**353**	-	353
Purchased Property Services	-	**-**	13,674	(13,674)
Supplies	3,211	**7,649**	10,000	(2,351)
Instructional Support Staff				
Other Purchased Services	2,147	**699**	-	699
Total Expenditures	40,628	**15,329**	58,674	(43,345)
Receipts Over (Under) Expenditures	164	**2,492**		
Unencumbered Cash - Beginning	15,011	**15,175**		
Unencumbered Cash - Ending	$ 15,175	**17,667**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Revenues				
Ad Valorem Property Tax	$ 360,923	**337,427**	325,133	12,294
Delinquent Tax	7,449	**12,717**	5,726	6,991
Motor Vehicle Tax	22,472	**23,311**	19,520	3,791
Recreational Vehicle Tax	388	**407**	396	11
Commercial Vehicle Tax	2,151	**1,470**	1,690	(220)
Local Sources				
Interest on Idle Funds	1,653	**3,882**	-	3,882
Other Receipts from Local Sources	126,420	**293,428**	4,143	289,285
Total Receipts	521,456	**672,642**	356,608	316,034
Expenditures				
Instruction				
Supplies	-	**-**	30,000	(30,000)
Property	49,584	**110,033**	100,000	10,033
Student Support Services				
Supplies	-	**-**	50,000	(50,000)
Purchased Property Services	-	**5,440**	-	5,440
Property	-	**12,651**	-	12,651
Instructional Support Staff				
Supplies	-	**2,623**	-	2,623
Property	2,213	**1,855**	60,000	(58,145)
General Administration				
Purchased Property Services	-	**12,095**	-	12,095
Property	4,253	**1,106**	-	1,106
School Administration				
Property	-	**70**	-	70
Operations and Maintenance				
Purchased Professional Services	-	**16,873**	-	16,873
Purchased Property Services	64,970	**10,222**	-	10,222
Other Purchased Services	-	**76,618**	-	76,618
Property	114,742	**2,307**	150,000	(147,693)
Transportation				
Property	-	**61,715**	223,000	(161,285)
Vehicle Services and Maintenance Services				
Supplies	$ -	**12,016**	-	12,016

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Facility Acquisition and Construction Services				
Land Acquisition	$ 1,356	**27,804**	-	27,804
Architectural and Engineering Services	-	**111,359**	-	111,359
Site Improvement	-	**152,490**	-	152,490
Building Improvements	187,200	**26,775**	-	26,775
Other	-	**11,556**	-	11,556
(a)Adjustment for Qualifying Budget Credits	-	**-**	289,285	(289,285)
Total Expenditures	424,318	**655,608**	902,285	(246,677)
Receipts Over (Under) Expenditures	97,138	**17,034**		
Unencumbered Cash - Beginning	157,472	**254,610**		
Unencumbered Cash - Ending	$ 254,610	**271,644**		

(a) Adjustment for Qualifying Budget Credits

Other Receipts from Local Sources Over Amount Budgeted	$ 289,285

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 5,810	**8,120**	7,425	695
Local Sources				
Other Receipts from Local Sources	-	**3,564**	-	3,564
Operating Transfers				
From General	6,000	**10,000**	36,116	(26,116)
Total Receipts	11,810	**21,684**	43,541	(21,857)
Expenditures				
Instruction				
Salaries	11,509	**13,792**	28,000	(14,208)
Employee Benefits	868	**1,007**	622	385
Supplies	100	**10**	596	(586)
Instructional Support Staff				
Supplies	389	**5,500**	412	5,088
Vehicle Operations and Maintenance Services				
Supplies	483	**-**	370	(370)
Total Expenditures	13,349	**20,309**	30,000	(9,691)
Receipts Over (Under) Expenditures	(1,539)	**1,375**		
Unencumbered Cash - Beginning	5,416	**3,877**		
Unencumbered Cash - Ending	$ 3,877	**5,252**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 1,621	**1,683**	1,225	458
Federal Aid	116,271	**104,406**	104,247	159
Local Sources				
Food Sales	57,968	**69,184**	71,132	(1,948)
Other Receipts from Local Sources	3,599	**3,348**	30,000	(26,652)
Operating Transfers				
From General	22,000	**40,249**	24,000	16,249
Total Receipts	201,459	**218,870**	230,604	(11,734)
Expenditures				
Operations and Maintenance				
Purchased Property Services	411	**2,264**	7,314	(5,050)
Other Purchased Services	-	**-**	6,218	(6,218)
Supplies	-	**-**	18,064	(18,064)
Food Service Operation				
Salaries	83,117	**88,528**	90,000	(1,472)
Employee Benefits	16,696	**32,476**	20,040	12,436
Food and Supplies	98,621	**83,868**	116,698	(32,830)
Other	4,011	**14,236**	5,000	9,236
Total Expenditures	202,856	**221,372**	263,334	(41,962)
Receipts Over (Under) Expenditures	(1,397)	**(2,502)**		
Unencumbered Cash - Beginning	36,884	**35,487**		
Unencumbered Cash - Ending	$ 35,487	**32,985**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 3,499	**1,654**	4,500	(2,846)
Operating Transfers				
From General	23,000	**20,000**	12,000	8,000
Total Receipts	26,499	**21,654**	16,500	5,154
Expenditures				
Instructional Support Staff				
Salaries	231	**-**	458	(458)
Employee Benefits	18	**-**	10	(10)
Other Purchased Services	18,119	**14,598**	30,000	(15,402)
Supplies	26	**30**	-	30
Other	7,996	**8,306**	1,777	6,529
Total Expenditures	26,390	**22,934**	32,245	(9,311)
Receipts Over (Under) Expenditures	109	**(1,280)**		
Unencumbered Cash - Beginning	16,615	**16,724**		
Unencumbered Cash - Ending	$ 16,724	**15,444**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Parent Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 26,195	**19,665**	26,220	(6,555)
Operating Transfers				
From General	3,000	**15,000**	15,000	-
Total Receipts	29,195	**34,665**	41,220	(6,555)
Expenditures				
Student Support Services				
Salaries	17,973	**21,524**	20,000	1,524
Employee Benefits	1,375	**1,647**	13,000	(11,353)
Purchased Professional Services	-	**2,640**	5,000	(2,360)
Supplies	60	**138**	2,000	(1,862)
Property	-	**8,440**	-	8,440
Other	-	**295**	-	295
Instructional Support Staff				
Purchased Professional Services	265	**698**	-	698
Operations & Maintenance				
Supplies	9,479	**-**	-	-
Total Expenditures	29,152	**35,382**	40,000	(4,618)
Receipts Over (Under) Expenditures	43	**(717)**		
Unencumbered Cash - Beginning	16,286	**16,329**		
Unencumbered Cash - Ending	$ 16,329	**15,612**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Local Sources				
Other Receipts from Local Sources	$ 869	**2,153**	-	2,153
Operating Transfers				
From General	732,066	**562,632**	668,461	(105,829)
From Supplemental General	16,687	**178,748**	223,249	(44,501)
Total Receipts	749,622	**743,533**	891,710	(148,177)
Expenditures				
Instruction				
Salaries	17,132	**15,950**	85,000	(69,050)
Employee Benefits	1,311	**1,215**	-	1,215
Other Purchased Services				
Assessments	275,938	**299,188**	299,187	1
Flow-thru	416,740	**393,394**	472,103	(78,709)
Student Transportation Services				
Salaries	9,651	**17,905**	20,000	(2,095)
Employee Benefits	746	**1,367**	5,000	(3,633)
Other Purchased Services	-	**7,860**	-	7,860
Supplies	-	**57**	-	57
Vehicle Operations and Maintenance Service				
Supplies	6,237	**929**	15,000	(14,071)
Total Expenditures	727,755	**737,865**	896,290	(158,425)
Receipts Over (Under) Expenditures	21,867	**5,668**		
Unencumbered Cash - Beginning	6,010	**27,877**		
Unencumbered Cash - Ending	$ 27,877	**33,545**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Career and Postsecondary Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
Federal Aid	$ 1,397	**-**	-	-
Local Sources				
Other Receipts from Local Sources	1,713	**4,757**	-	4,757
Operating Transfers				
From General	93,000	**50,000**	90,000	(40,000)
Total Receipts	96,110	**54,757**	90,000	(35,243)
Expenditures				
Instruction				
Salaries	45,000	**-**	75,000	(75,000)
Supplies	42,857	**33,056**	30,000	3,056
Other	95	**-**	-	-
Instructional Support Staff				
Employee Benefits	8,094	**14,989**	-	14,989
Other Purchased Services	-	**4,905**	-	4,905
Central Services				
Purchased Property Services	36	**-**	-	-
Total Expenditures	96,082	**52,950**	105,000	(52,050)
Receipts Over (Under) Expenditures	28	**1,807**		
Unencumbered Cash - Beginning	15,902	**15,930**		
Unencumbered Cash - Ending	$ 15,930	**17,737**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ -	**4,613**	-	4,613
Local Sources				
Other Receipts from Local Sources	35,886	**25,785**	4,613	21,172
Total Receipts	35,886	**30,398**	4,613	25,785
Expenditures				
Instruction				
Employee Benefits	2	**129**	-	129
Other	55,742	**38,881**	16,079	22,802
(a) Adjustment for Qualifying Budget Credits	-	**-**	25,785	(25,785)
Total Expenditures	55,744	**39,010**	41,864	(2,854)
Receipts Over (Under) Expenditures	(19,858)	**(8,612)**		
Unencumbered Cash - Beginning	32,439	**12,581**		
Unencumbered Cash - Ending	$ 12,581	**3,969**		

(a) Adjustment for Qualifying Budget Credits	
Other Receipts from Local Sources Over Amount Budgeted	$ 21,172
State Aid Over Amount Budgeted	4,613
Total	$ 25,785

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
KPERS Special Retirement Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Intergovernmental Revenues				
State Aid	$ 345,956	**330,613**	415,147	(84,534)
Expenditures				
Instruction				
Employee Benefits	266,386	**254,530**	330,703	(76,173)
Instructional Support Staff				
Employee Benefits	13,838	**13,232**	14,320	(1,088)
General Administration				
Employee Benefits	13,838	**19,248**	14,320	4,928
School Administration				
Employee Benefits	24,217	**17,139**	25,612	(8,473)
Operations and Maintenance				
Employee Benefits	13,838	**13,232**	14,125	(893)
Student Transportation Services				
Employee Benefits	10,379	**9,924**	12,202	(2,278)
Food Service				
Employee Benefits	3,460	**3,308**	3,865	(557)
Total Expenditures	345,956	**330,613**	415,147	(84,534)
Receipts Over (Under) Expenditures	-	**-**		
Unencumbered Cash - Beginning	-	**-**		
Unencumbered Cash - Ending	$ -	**-**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Contingency Reserve Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts	$	-	**-**
Expenditures			
Instruction			
Employee Benefits		-	**2,000**
Operations and Maintenance			
Supplies		449	**-**
Total Expenditures		449	**2,000**
Receipts Over (Under) Expenditures		(449)	**(2,000)**
Unencumbered Cash - Beginning		129,581	**129,132**
Unencumbered Cash - Ending	$	129,132	**127,132**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Rental Fees and Books	$	15,000	**22,567**
Expenditures			
Instruction			
Supplies		8,210	**27,870**
Receipts Over (Under) Expenditures		6,790	**(5,303)**
Unencumbered Cash - Beginning		4,846	**11,636**
Unencumbered Cash - Ending	$	11,636	**6,333**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Recreation Commission Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 136,436	**127,791**	120,837	6,954
Delinquent Tax	3,762	**4,765**	2,120	2,645
Motor Vehicle Tax	8,326	**8,740**	7,289	1,451
Recreational Vehicle Tax	164	**153**	147	6
Commercial Vehicle Tax	807	**554**	631	(77)
Total Receipts	149,495	**142,003**	131,024	10,979
Expenditures				
Community Service Operations	147,000	**131,000**	131,000	-
Receipts Over (Under) Expenditures	2,495	**11,003**		
Unencumbered Cash - Beginning	8,717	**11,212**		
Unencumbered Cash - Ending	$ 11,212	**22,215**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Recreation Commission Employee Benefit Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	**Actual**	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts				
Ad Valorem Property Tax	$ 19,570	**29,854**	30,260	(406)
Delinquent Tax	605	**986**	315	671
Motor Vehicle Tax	1,956	**1,893**	1,503	390
Recreational Vehicle Tax	38	**34**	30	4
Commercial Vehicle Tax	190	**92**	130	(38)
Total Receipts	22,359	**32,859**	32,238	621
Expenditures				
Community Service Operations	24,000	**31,000**	31,000	-
Receipts Over (Under) Expenditures	(1,641)	**1,859**		
Unencumbered Cash - Beginning	2,082	**441**		
Unencumbered Cash - Ending	$ 441	**2,300**		

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	135,016	**60,941**
Expenditures			
Instruction			
Salaries		57,619	**50,500**
Employee Benefits		9,600	**10,441**
Total Expenditures		67,219	**60,941**
Receipts Over (Under) Expenditures		67,797	**-**
Unencumbered Cash - Beginning		(67,797)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Title II-A Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 20,172	**8,967**
Expenditures		
Instruction		
Salaries	3,474	**3,465**
Supplies	945	**-**
Instructional Support Staff		
Employee Benefits	5,223	**5,502**
Total Expenditures	9,642	**8,967**
Receipts Over (Under) Expenditures	10,530	**-**
Unencumbered Cash - Beginning	(10,530)	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Title IV Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	26,521	**13,331**
Local Sources			
Reimbursements		814	**-**
Total Receipts		27,335	**13,331**
Expenditures			
Instruction			
Salaries		7,039	**-**
Other Purchased Services		2,817	**800**
Supplies		163	**-**
Property		-	**4,400**
Student Support Services			
Salaries		-	**2,525**
Purchased Professional Services		4,380	**3,323**
Operations and Maintenance			
Employee Benefits		-	**2,283**
Total Expenditures		14,399	**13,331**
Receipts Over (Under) Expenditures		12,936	**-**
Unencumbered Cash - Beginning		(12,936)	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
21st Century Community Learning Center Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Local Sources			
Other Receipts from Local Sources	$	595	**1,220**
Expenditures			
Instruction			
Salaries		459	**516**
Employee Benefits		894	**(7)**
Purchased Property Services		-	**133**
Total Expenditures		1,353	**642**
Receipts Over (Under) Expenditures		(758)	**578**
Unencumbered Cash - Beginning		3,919	**3,161**
Unencumbered Cash - Ending	$	3,161	**3,739**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Rural Small Schools Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Prior Year Actual	**Current Year Actual**
Receipts			
Intergovernmental Revenues			
Federal Aid	$	27,288	**26,753**
Expenditures			
Instruction			
Salaries		27,214	**4,000**
Employee Benefits		-	**10,452**
Supplies		5,551	**-**
Property		-	**12,301**
Total Expenditures		32,765	**26,753**
Receipts Over (Under) Expenditures		(5,477)	**-**
Unencumbered Cash - Beginning		5,477	**-**
Unencumbered Cash - Ending	$	-	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
ESSER III Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 451,243	-
Expenditures		
Instruction		
Salaries	47,654	-
Employee Benefits	9,600	-
Facility Acquisition & Construction Services		
Architectural & Engineering Services	12,500	-
Building Improvements	248,773	-
Total Expenditures	318,527	-
Receipts Over (Under) Expenditures	132,716	-
Unencumbered Cash - Beginning	(132,716)	-
Unencumbered Cash - Ending	$ -	-

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Covid Testing Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
Federal Aid	$ 56,960	**14,386**
Expenditures		
Instruction		
Purchased Property Services	14,872	**1,001**
Student Support Services		
Salaries	37,843	**12,934**
Employee Benefits	1,312	**451**
Property	10,845	**-**
Total Expenditures	64,872	**14,386**
Receipts Over (Under) Expenditures	(7,912)	**-**
Unencumbered Cash - Beginning	7,912	**-**
Unencumbered Cash - Ending	$ -	**-**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Ida Long Goodman Memorial Library Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	**Current Year Actual**
Receipts		
Intergovernmental Revenues		
State Aid	$ 336	**1,406**
Local Sources		
Receipts from Education Foundation and Reimbursements	40,732	**42,330**
Other Receipts from Local Sources	42,688	**40,020**
Total Receipts	83,756	**83,756**
Expenditures		
Instruction		
Other	79,550	**79,550**
Instructional Support Staff		
Supplies	2,474	**4,496**
Total Expenditures	82,024	**84,046**
Receipts Over (Under) Expenditures	1,732	**(290)**
Unencumbered Cash - Beginning	27,826	**29,558**
Unencumbered Cash - Ending	$ 29,558	**29,268**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Cash Balance	Receipts	Disbursements	**Ending Cash Balance**
District				
Employee Benefits	$ -	14,507	13,595	**912**
High School				
SJH Tiger Bank	89,380	27,163	-	**116,543**
Student Council	2,608	2,008	716	**3,900**
Applied Business	1,958	6,236	6,070	**2,124**
Trap Shooting Team	10,161	16,915	5,661	**21,415**
Cheerleaders	939	4,342	1,779	**3,502**
FCCLA	1,284	1,608	458	**2,434**
Safe	1,255	150	29	**1,376**
Kays	986	88	44	**1,030**
Kayettes	1,029	80	40	**1,069**
Scholars Bowl	387	285	285	**387**
Music Club	2,220	-	1,270	**950**
Comic Book Club	737	100	-	**837**
In-House Training	1,185	-	-	**1,185**
Boys Basketball Club	547	542	393	**696**
AV Productions	844	-	255	**589**
Volleyball/Track	2,949	183	1,249	**1,883**
Football	2,084	9,870	2,021	**9,933**
Golf Club	125	779	-	**904**
Shop Club	994	1,977	1,657	**1,314**
Art Club	174	4,771	2,613	**2,332**
Wrestling Club	-	670	531	**139**
Track	-	1,500	-	**1,500**
General Activity/Supplies	271	-	-	**271**
Instrumental Music	170	-	-	**170**
Tech Club	1,608	-	-	**1,608**
Resource Room	590	-	-	**590**
Forensics	873	174	319	**728**
Class of 2024	736	-	736	**-**
Class of 2025	2,477	5	2,482	**-**
Class of 2026	3,809	102	2,443	**1,468**
Class of 2027	1,993	2,839	796	**4,036**
Class of 2028	-	1,704	398	**1,306**
Total High School	134,373	84,091	32,245	**186,219**
Middle School				
Boys Basketball	180	436	396	**220**
Girls Basketball	989	-	-	**989**
Pep Club	-	2,219	1,476	**743**
Cheerleaders	371	3,156	1,378	**2,149**
Total Grade School	1,540	5,811	3,250	**4,101**
Total Agency Funds	$ 135,913	104,409	49,090	**191,232**

UNIFIED SCHOOL DISTRICT NO. 350 ST JOHN, KANSAS
District Activity Funds
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	**Ending Unencumbered Cash Balance**	Add Encumbrances and Accounts Payable	**Ending Cash Balance**
High School							
Athletics	$ 469	-	61,209	60,231	**1,447**	-	**1,447**
Athletic Tickets	-	-	899	899	**-**	-	**-**
Junior/Senior Play	900	-	-	469	**431**	-	**431**
Life After School Program	630	-	80	710	**-**	-	**-**
Concessions	6,271	-	46,507	48,326	**4,452**	-	**4,452**
Auditorium	4,085	-	3,265	2,127	**5,223**	-	**5,223**
Tiger Coffee	4,490	-	3,106	2,306	**5,290**	-	**5,290**
Tiger Prints	-	-	11,162	8,634	**2,528**	-	**2,528**
Lunches	643	-	401	-	**1,044**	-	**1,044**
Yearbook	559	-	2,298	2,599	**258**	-	**258**
Lounge Pop Machine	1,151	-	-	1,151	**-**	-	**-**
Total High School	19,198	-	128,927	127,452	**20,673**	-	**20,673**
Elementary School							
St. John Elementary	3,479	-	2,936	1,903	**4,512**	-	**4,512**
Elementary Music	54	-	-	-	**54**	-	**54**
Total Elementary School	3,533	-	2,936	1,903	**4,566**	-	**4,566**
Total District Activity Funds	$ 22,731	-	131,863	129,355	**25,239**	-	**25,239**