WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
HOWARD, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
TABLE OF CONTENTS
JUNE 30, 2025

	Page
Independent Auditor's Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 12
Regulatory-Required Supplemental Information	
Summary of Expenditures - Actual and Budget	13
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	14
Supplemental General Fund	15
Preschool-Aged At-Risk Fund	16
At Risk (K-12) Fund	17
Bilingual Education Fund	18
Virtual Education Fund	19
Capital Outlay Fund	20
Driver Training Fund	21
Food Service Fund	22
Special Education Fund	23
Career and Postsecondary Education Fund	24
KPERS Contribution Fund	25
Special Education Cooperative Fund	26
Bond & Interest Fund	27
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	28
Gifts and Grants Fund	29
Contingency Reserve Fund	30
Textbook & Student Material Revolving Fund	31
Daycare Fund	32
Schedule of Cash Receipts and Expenditures - Capital Projects	33
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	34
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	35
Federal Award Information	
Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of The Financial Statement Performed In Accordance With *Government Auditing Standards*	36 – 37
Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance	38 – 41
Schedule of Expenditures of Federal Awards	42
Notes to Schedule of Expenditures of Federal Awards	43
Schedule of Findings and Questioned Costs	44-47
Schedule of Prior Year Findings and Questioned Costs	48

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INDEPENDENT AUDITOR'S REPORT

Board of Education
West Elk Unified School District No. 282
Howard, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **West Elk Unified School District No. 282, Howard, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
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 **West Elk Unified School District No. 282, Howard, Kansas**, 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 **West Elk Unified School District No. 282, Howard, Kansas**, 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.

Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **West Elk Unified School District No. 282, Howard, Kansas** 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.

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Board of Education
West Elk Unified School District No. 282

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **West Elk Unified School District No. 282, Howard, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 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 the 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 **West Elk Unified School District No. 282, Howard, Kansas'** 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America 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 **West Elk Unified School District No. 282, Howard, Kansas'** 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 **West Elk Unified School District No. 282, Howard, Kansas'** 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, individual fund schedules of regulatory basis receipts and expenditures-actual, schedule of cash receipts and expenditures-capital projects, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information 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 accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is 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 **West Elk Unified School District No. 282, Howard, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated May 22, 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/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (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 June 18, 2026, on our consideration of **West Elk Unified School District No. 282, Howard, Kansas'** 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 **West Elk Unified School District No. 282, Howard, Kansas'** 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 **West Elk Unified School District No. 282, Howard, Kansas'** internal control over financial reporting and compliance.

BFR CPA, LLC
BFR CPA, LLC
June 18, 2026

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 5,884,510	$ 5,884,299	$ 211	$ 0	$ 211
Special Purpose Funds							
Supplemental General	30,587	0	1,583,158	1,527,454	86,291	0	86,291
Preschool-Aged At-Risk	0	0	0	0	0	0	0
At Risk (K-12)	0	0	790,646	722,050	68,596	0	68,596
Bilingual Education	0	0	1,069	1,069	0	0	0
Virtual Education	0	0	1,030,036	1,030,036	0	0	0
Capital Outlay	637,323	0	366,979	687,644	316,658	113,500	430,158
Driver Training	8,357	0	4,226	5,180	7,403	0	7,403
Food Service	362	0	355,313	336,001	19,674	0	19,674
Special Education	0	0	1,633,121	1,633,121	0	0	0
Career and Postsecondary Education	0	0	246,329	242,972	3,357	0	3,357
KPERS Contribution	0	0	708,333	708,333	0	0	0
Special Education Cooperative	1,463,631	0	4,525,796	4,111,061	1,878,366	0	1,878,366
Federal Funds	682,602	0	399,652	1,082,254	0	0	0
Gifts and Grants	219,373	0	283,035	112,778	389,630	0	389,630
Contingency Reserve	226,578	0	0	0	226,578	0	226,578
Textbook & Student Material Revolving	408	0	11,548	10,775	1,181	0	1,181
Daycare	0	0	89,940	89,940	0	0	0
District Activity Funds	11,785	0	43,587	43,463	11,909	0	11,909
Bond & Interest Fund	275,264	0	461,268	268,560	467,972	0	467,972
Capital Projects Fund	22,365	0	16,458	21,050	17,773	0	17,773
	$ 3,578,635	$ 0	$ 18,435,004	$ 18,518,040	$ 3,495,599	$ 113,500	$ 3,609,099

Composition of Cash:		
	Checking Accounts	$ 3,444,121
	Savings Accounts	2,584
	Certificates of Deposit	206,460
		3,653,165
	Agency Funds	(44,066)
		$ 3,609,099

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

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

West Elk Unified School District No. 282 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Howard, Severy, and Moline, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

The District serves as the sponsoring District for a Special Education Cooperative (Coop). The Coop includes the District plus two additional districts. Funds for the Coop are provided by assessments from the participating districts in addition to State and Federal grants. The Coop is presented as a budgeted special purpose fund within the District.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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 accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

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

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th.

The 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. The budget was amended for the following funds:

General Fund	Virtual Education
Food Service	

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 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 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 projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
Daycare Fund	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 2 - Defined Benefit Pension Plan:

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

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 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 13.88% and 13.11%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 13.38% and 12.57% 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 were transferred to the System.

The 2021 Legislature passed Senate 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 2024. 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 2024 which totaled $271 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 $708,333 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 $6,579,949. 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 3 - Deposits:

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

At June 30, 2025, the District's carrying amount of deposits was $3,653,165 and the bank balance was $3,860,575. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $303,987 was covered by federal depository insurance and the remaining $3,556,588 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 4 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and K.S.A. 72-7143 were as follows:

Transfer from:	At Risk (K-12)	Bilingual Education	Virtual Education	Capital Outlay	Food Service	Special Education	Career and Postsecondary Education	Total
General Fund	$ 623,848	$ 0	$ 1,030,036	$ 46,751	$ 0	$ 870,626	$ 235,046	$ 2,806,307
Supplemental General Fund	166,798	1,069	0	0	150,822	762,495	0	1,081,184
	$ 790,646	$ 1,069	$ 1,030,036	$ 46,751	$ 150,822	$ 1,633,121	$ 235,046	$ 3,887,491

Note 5 - Post Employment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, 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 the 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.

Note 6 - Other Post Employment Benefits:

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.

Note 7 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 9 - Reimbursed Expenditures:

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 the KMAAG regulatory basis of accounting.

Note 10 - Subsequent Events:

The District has evaluated subsequent events through June 18, 2026, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

Principal payments are due annually for the general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Principal and interest payments on lease purchase agreements are due monthly and annually.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2021 Series	2.00 - 4.00	12/30/2021	$ 9,735,000	9/1/2047
2023 Series	3.50 - 4.50	1/12/2023	$ 850,000	9/1/2042

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2021 Series	$ 9,735,000	$ 0	$ 0	$ 9,735,000	$ 233,837
2023 Series	850,000	0	0	850,000	34,723
	10,585,000	0	0	10,585,000	268,560

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

	Principal	Interest	
	General Obligation Bonds	General Obligation Bonds	Total Principal and Interest
2026	$ 0	$ 268,560	$ 268,560
2027	0	268,560	268,560
2028	250,000	263,648	513,648
2029	270,000	253,422	523,422
2030	295,000	242,310	537,310
2031-2035	1,860,000	1,059,662	2,919,662
2036-2040	2,525,000	812,046	3,337,046
2041-2045	3,175,000	471,938	3,646,938
2046-2048	2,210,000	85,000	2,295,000
	$ 10,585,000	$ 3,725,146	$ 14,310,146

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	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)
General Fund	$ 5,892,618	$ (15,454)	$ 7,135	$ 5,884,299	$ 5,884,299	$ 0
Special Purpose Funds						
Supplemental General	1,527,454	0	0	1,527,454	1,527,454	0
Preschool-Aged At-Risk	10,756	0	0	10,756	0	(10,756)
At Risk (K-12)	722,050	0	0	722,050	722,050	0
Bilingual Education	2,291	0	0	2,291	1,069	(1,222)
Virtual Education	1,170,734	0	0	1,170,734	1,030,036	(140,698)
Capital Outlay	989,582	0	0	989,582	687,644	(301,938)
Driver Training	12,618	0	0	12,618	5,180	(7,438)
Food Service	350,000	0	0	350,000	336,001	(13,999)
Special Education	1,793,099	0	0	1,793,099	1,633,121	(159,978)
Career and Postsecondary Education	261,000	0	0	261,000	242,972	(18,028)
KPERS Contribution	832,769	0	0	832,769	708,333	(124,436)
Special Education Cooperative	5,841,765	0	0	5,841,765	4,111,061	(1,730,704)
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	1,082,254	XXXXXXXXX
Gifts and Grants	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	112,778	XXXXXXXXX
Contingency Reserve	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	0	XXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	10,775	XXXXXXXXX
Daycare	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	89,940	XXXXXXXXX
District Activity Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	43,463	XXXXXXXXX
Bond & Interest Fund	273,286	0	0	273,286	268,560	(4,726)
Capital Projects Fund	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	21,050	XXXXXXXXX
	$ 19,680,022	$ (15,454)	$ 7,135	$ 19,671,703	$ 18,518,040	$ (2,513,923)

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,102	$ 7,346	$ 0	$ 7,346
State Sources	5,267,700	5,877,164	5,689,608	187,556
	5,268,802	5,884,510	$ 5,689,608	$ 194,902
Expenditures				
Instruction	1,022,333	1,311,326	$ 1,398,479	$ (87,153)
Student Support Services	65,851	53,121	55,000	(1,879)
Instructional Support Staff	8,779	18,940	23,125	(4,185)
General Administration	315,062	281,978	254,500	27,478
School Administration	242,740	325,779	289,075	36,704
Central Services	147,468	203,393	166,500	36,893
Operations & Maintenance	469,909	501,417	594,216	(92,799)
Student Transportation Services	356,602	382,038	402,500	(20,462)
Transfers	2,643,012	2,806,307	2,709,223	97,084
Adjustment to Comply with Legal Max	0	0	(15,454)	15,454
Adjustment for Qualifying Budget Credits	0	0	7,135	(7,135)
	5,271,756	5,884,299	$ 5,884,299	$ 0
Receipts Over (Under) Expenditures	(2,954)	211		
Unencumbered Cash, Beginning	2,941	0		
Prior Year Canceled Encumbrances	13	0		
Unencumbered Cash, Ending	$ 0	$ 211		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 423,983	$ 496,546	$ 423,104	$ 73,442
County Sources	64,348	52,831	49,977	2,854
State Sources	878,640	1,033,781	1,033,781	0
	1,366,971	1,583,158	$ 1,506,862	$ 76,296
Expenditures				
Instruction	389,444	437,357	$ 349,856	$ 87,501
General Administration	20,968	7,604	38,850	(31,246)
School Administration	9,216	0	9,775	(9,775)
Operations & Maintenance	44,548	1,309	36,700	(35,391)
Transfers	927,260	1,081,184	1,092,273	(11,089)
	1,391,436	1,527,454	$ 1,527,454	$ 0
Receipts Over (Under) Expenditures	(24,465)	55,704		
Unencumbered Cash, Beginning	55,052	30,587		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 30,587	$ 86,291		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 10,316	$ 0	$ 10,756	$ (10,756)
	10,316	0	$ 10,756	$ (10,756)
Expenditures				
Instruction	10,316	0	$ 10,756	$ (10,756)
	10,316	0	$ 10,756	$ (10,756)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

At Risk (K-12) Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 663,115	$ 790,646	$ 0	$ 790,646
	663,115	790,646	$ 0	$ 790,646
Expenditures				
Instruction	655,862	707,804	$ 714,797	$ (6,993)
Student Support Services	0	11,040	0	11,040
Instructional Support Staff	7,253	3,206	7,253	(4,047)
	663,115	722,050	$ 722,050	$ 0
Receipts Over (Under) Expenditures	0	68,596		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 68,596		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 997	$ 1,069	$ 2,291	$ (1,222)
	997	1,069	$ 2,291	$ (1,222)
Expenditures				
Instruction	997	1,069	$ 2,291	$ (1,222)
	997	1,069	$ 2,291	$ (1,222)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 908,090	$ 1,030,036	$ 968,800	$ 61,236
	908,090	1,030,036	$ 968,800	$ 61,236
Expenditures				
Instruction	908,090	1,030,036	$ 1,170,734	$ (140,698)
	908,090	1,030,036	$ 1,170,734	$ (140,698)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 180,661	$ 211,713	$ 174,433	$ 37,280
County Sources	13,411	15,211	12,223	2,988
State Sources	85,202	93,304	93,304	0
Transfers	244,625	46,751	0	46,751
	523,899	366,979	$ 279,960	$ 87,019
Expenditures				
Instruction	68,033	140,316	$ 24,878	$ 115,438
General Administration	47,922	62,033	32,909	29,124
Transportation	141,652	104,800	141,652	(36,852)
Facility Acquisition & Construction Services	608,414	380,495	790,143	(409,648)
	866,021	687,644	$ 989,582	$ (301,938)
Receipts Over (Under) Expenditures	(342,122)	(320,665)		
Unencumbered Cash, Beginning	979,445	637,323		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 637,323	$ 316,658		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,244	$ 1,036	$ 1,244	$ (208)
State Sources	2,340	3,190	2,970	220
	3,584	4,226	$ 4,214	$ 12
Expenditures				
Instruction	4,891	4,931	$ 12,398	$ (7,467)
Operations & Maintenance	220	249	220	29
	5,111	5,180	$ 12,618	$ (7,438)
Receipts Over (Under) Expenditures	(1,527)	(954)		
Unencumbered Cash, Beginning	9,884	8,357		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 8,357	$ 7,403		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 33,703	$ 4,430	$ 62,906	$ (58,476)
State Sources	1,973	2,099	1,490	609
Federal Sources	198,570	197,962	218,169	(20,207)
Transfers	31,500	150,822	50,000	100,822
	265,746	355,313	$ 332,565	$ 22,748
Expenditures				
Operations & Maintenance	1,240	1,103	$ 1,240	$ (137)
Food Service Operation	307,725	334,898	348,760	(13,862)
	308,965	336,001	$ 350,000	$ (13,999)
Receipts Over (Under) Expenditures	(43,219)	19,312		
Unencumbered Cash, Beginning	43,581	362		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 362	$ 19,674		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,487,594	$ 1,633,121	$ 1,793,099	$ (159,978)
	1,487,594	1,633,121	$ 1,793,099	$ (159,978)
Expenditures				
Instruction	1,487,594	1,633,121	$ 1,793,099	$ (159,978)
	1,487,594	1,633,121	$ 1,793,099	$ (159,978)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Career and Postsecondary Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 973	$ 1,588	$ 6,500	$ (4,912)
State Sources	6,393	9,695	0	9,695
Federal Sources	5,452	0	0	0
Transfers	224,035	235,046	254,500	(19,454)
	236,853	246,329	$ 261,000	$ (14,671)
Expenditures				
Instruction	233,778	233,577	$ 257,800	$ (24,223)
Student Support Services	3,075	9,395	3,200	6,195
	236,853	242,972	$ 261,000	$ (18,028)
Receipts Over (Under) Expenditures	0	3,357		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 3,357		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 757,063	$ 708,333	$ 832,769	$ (124,436)
	757,063	708,333	$ 832,769	$ (124,436)
Expenditures				
Instruction	610,793	571,837	$ 686,499	$ (114,662)
Student Support Services	19,219	17,779	19,219	(1,440)
General Administration	11,938	14,237	11,938	2,299
School Administration	41,341	37,683	41,341	(3,658)
Central Services	17,998	17,142	17,998	(856)
Operations & Maintenance	16,277	17,567	16,277	1,290
Student Transportation Services	26,656	21,746	26,656	(4,910)
Food Service Operation	12,841	10,342	12,841	(2,499)
	757,063	708,333	$ 832,769	$ (124,436)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Special Education Cooperative Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,308,230	$ 4,043,713	$ 3,928,068	$ 115,645
Federal Sources	546,191	482,083	445,819	36,264
	3,854,421	4,525,796	$ 4,373,887	$ 151,909
Expenditures				
Instruction	3,047,275	3,591,287	$ 4,060,000	$ (468,713)
Student Support Services	296,004	148,301	400,033	(251,732)
Instructional Support Staff	27,385	13,175	60,000	(46,825)
General Administration	2,273	1,617	290,000	(288,383)
School Administration	267,895	274,171	0	274,171
Operations & Maintenance	6,358	36,795	10,000	26,795
Student Transportation Services	52,914	45,715	81,500	(35,785)
Other Support Services	0	0	940,232	(940,232)
	3,700,104	4,111,061	$ 5,841,765	$ (1,730,704)
Receipts Over (Under) Expenditures	154,317	414,735		
Unencumbered Cash, Beginning	1,309,314	1,463,631		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,463,631	$ 1,878,366		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH 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)

Bond & Interest		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 418,174	$ 374,465	$ 355,284	$ 19,181
County Sources	14,185	30,405	31,480	(1,075)
State Sources	65,589	56,398	56,398	0
	497,948	461,268	$ 443,162	$ 18,106
Expenditures				
Debt Service	273,286	268,560	$ 273,286	$ (4,726)
	273,286	268,560	$ 273,286	$ (4,726)
Receipts Over (Under) Expenditures	224,662	192,708		
Unencumbered Cash, Beginning	50,602	275,264		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 275,264	$ 467,972		

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 256,000	$ 17,916
Federal Sources	1,802,744	381,736
	2,058,744	399,652
Expenditures		
Instruction	597,989	276,592
Student Support Services	34,234	17,670
Instructional Support Staff	55,765	0
Student Transportation Services	20,533	18,396
Facility Acquisition & Construction Services	669,172	769,596
	1,377,693	1,082,254
Receipts Over (Under) Expenditures	681,051	(682,602)
Unencumbered Cash, Beginning	1,551	682,602
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 682,602	$ 0

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 257,599	$ 209,687
State Sources	88,185	69,588
Federal Sources	51,279	3,760
	397,063	283,035
Expenditures		
Instruction	122,343	59,838
Student Support Services	146,158	52,940
	268,501	112,778
Receipts Over (Under) Expenditures	128,562	170,257
Unencumbered Cash, Beginning	90,811	219,373
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 219,373	$ 389,630

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	226,578	226,578
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 226,578	$ 226,578

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 4,134	$ 11,548
	4,134	11,548
Expenditures		
Instruction	8,927	10,775
	8,927	10,775
Receipts Over (Under) Expenditures	(4,793)	773
Unencumbered Cash, Beginning	5,201	408
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 408	$ 1,181

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Daycare Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 34,927	$ 89,940
	34,927	89,940
Expenditures		
Operations & Maintenance	34,927	89,940
	34,927	89,940
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - CAPITAL PROJECTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 76,713	$ 16,458
	76,713	16,458
Expenditures		
Facility Acquisition & Construction Services	3,786,209	21,050
	3,786,209	21,050
Receipts Over (Under) Expenditures	(3,709,496)	(4,592)
Unencumbered Cash, Beginning	3,731,861	22,365
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 22,365	$ 17,773

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
West Elk Junior/Senior High School				
Senior Class	$ 0	$ 10,042	$ 6,312	$ 3,730
Junior Class	4,111	10,129	13,901	339
Sophomore Class	322	869	661	530
Freshman Class	339	530	869	0
FFA	5,665	62,433	65,425	2,673
FBLA	405	45	0	450
Skills USA	208	0	0	208
FCCLA	18,544	15,149	16,633	17,060
Drama	7,346	3,052	2,038	8,360
STUCO	1,008	4,447	3,328	2,127
Jr Hi Stuco	225	0	0	225
NHS	1,010	4,091	3,174	1,927
Concessions	0	32,823	32,823	0
Jr Hi Cheerleaders	2,031	1,100	1,268	1,863
Spirit Club	3,405	4,784	5,430	2,759
Band Council	350	5,912	4,846	1,416
Choir Council	11	0	0	11
Friends Workshop	423	20	55	388
Sales Tax	0	4,898	4,898	0
	$ 45,403	$ 160,324	$ 161,661	$ 44,066

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
West Elk Junior/Senior High School							
Athletics	$ 0	$ 0	$ 36,711	$ 36,454	$ 257	$ 0	$ 257
Interest	1,353	0	212	0	1,565	0	1,565
Yearbook	10,432	0	6,664	7,009	10,087	0	10,087
	$ 11,785	$ 0	$ 43,587	$ 43,463	$ 11,909	$ 0	$ 11,909

FEDERAL AWARD INFORMATION

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

Board of Education
West Elk Unified School District No. 282
Howard, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **West Elk Unified School District No. 282, Howard, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement, which collectively comprise **West Elk Unified School District No. 282, Howard, Kansas'** basic financial statement, and have issued our report thereon dated June 18, 2026. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered **West Elk Unified School District No. 282, Howard, Kansas'** 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 **West Elk Unified School District No. 282, Howard, Kansas**' internal control. Accordingly, we do not express an opinion on the effectiveness of **West Elk Unified School District No. 282, Howard, Kansas**' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or 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.

Board of Education
West Elk Unified School District No. 282

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **West Elk Unified School District No. 282, Howard, Kansas'** 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*.

West Elk Unified School District No. 282, Howard, Kansas Response to Findings

Government Auditing Standards requires that auditors perform limited procedures of **West Elk Unified School District No. 282, Howard, Kansas'** response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. **West Elk Unified School District No. 282, Howard, Kansas'** response was not subject to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

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

BFR CPA, LLC
BFR CPA, LLC
June 18, 2026

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

Board of Education
West Elk Unified School District No. 282
Howard, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited **West Elk Unified School District No. 282, Howard, Kansas'** 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 **West Elk Unified School District No. 282, Howard, Kansas'** major federal programs for the year ended **West Elk Unified School District No. 282, Howard, Kansas'** 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, **West Elk Unified School District No. 282, Howard, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2025**.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations (CFR)* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *Kansas Municipal Audit and Accounting Guide*. 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 **West Elk Unified School District No. 282, Howard, Kansas** 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of **West Elk Unified School District No. 282, Howard, Kansas'** compliance with the compliance requirements referred to above.

Board of Education
West Elk Unified School District No. 282

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 **West Elk Unified School District No. 282, Howard, Kansas'** major 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 **West Elk Unified School District No. 282, Howard, Kansas'** 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 auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **West Elk Unified School District No. 282, Howard, Kansas'** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *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 **West Elk Unified School District No. 282, Howard, Kansas'** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **West Elk Unified School District No. 282, Howard, Kansas'** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **West Elk Unified School District No. 282, Howard, Kansas'** 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.

Board of Education
West Elk Unified School District No. 282

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on **West Elk Unified School District No. 282, Howard, Kansas'** response to the noncompliance finding identified in our compliance audit described in the accompanying schedule or findings and questioned costs. **West Elk Unified School District No. 282, Howard, Kansas'** response was not subjected to other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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 major federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a major 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 major 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. The deficiencies in internal control over compliance are described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002.

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.

Government Auditing Standards requires the auditor to perform limited procedures on **West Elk Unified School District No. 282, Howard, Kansas'** response to internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. **West Elk Unified School District No. 282, Howard, Kansas'** response was not

subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 result of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BFR CPA, LLC

BFR CPA, LLC
June 18, 2026

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Grant Title	Assistance Listing Number	Program Amount	Expenditures
Department of Education			
Rural Education	84.358	$ 17,670	$ 17,670
(Passes Through Kansas Department of Education)			
Department of Agriculture			
Child Nutrition Cluster-Cluster			
School Breakfast Program	10.553	58,465	58,465
National School Lunch Program	10.555	119,582	119,582
Summer Food Service Program for Children	10.559	19,915	19,915
		197,962	197,962
Department of the Treasury			
Coronavirus State and Local Fiscal Recovery Funds	21.027	1,128,268	459,096
Department of Education			
Title I Grants to Local Educational Agencies	84.010	151,559	151,559
Special Education Cluster (IDEA)-Cluster			
Special Education Grants to States	84.027	333,690	333,690
Special Education Preschool Grants	84.173	25,917	25,917
		359,607	359,607
Twenty-First Century Community Learning Centers	84.287	94,789	90,084
Supporting Effective Instruction State Grants	84.367	18,320	18,320
Student Support and Academic Enrichment Program	84.424	17,609	17,609
		641,884	637,179
Department of Health and Human Services			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	3,760	3,760
Child Care and Development Block Grant	93.575	54,000	54,000
		57,760	57,760
(Passes Through Kansas Department of Health and Environment)			
Department of Health and Human Services			
Medicaid Cluster-Cluster			
Medical Assistance Program	93.778	122,476	122,476
Total Federal Awards		$ 2,166,020	$ 1,492,143

The accompanying notes are an integral part of this schedule.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **West Elk Unified School District No. 282, Howard, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Indirect Cost Rate:

The District has elected not to use the 15% de minimis cost rate allowed under Section 200.414(f) of the Uniform Guidance.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unmodified opinion on the financial statement in accordance with the regulatory basis of accounting of **West Elk Unified School District No. 282, Howard, Kansas**.

2. No significant deficiencies and two material weaknesses were reported in the Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.

3. No instances of noncompliance material to the financial statement of **West Elk Unified School District No. 282, Howard, Kansas**, were disclosed during the audit.

4. Two significant deficiencies and no material weakness were reported in the Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance.

5. The independent auditor's report on compliance for the major federal award programs for **West Elk Unified School District No. 282, Howard, Kansas**, expresses an unmodified opinion on all major federal programs.

6. There were no audit findings relative to the major federal award programs for **West Elk Unified School District No. 282, Howard, Kansas**.

7. The programs tested as major programs were:

Title I Grants to Local Educational Agencies	84.010
Coronavirus State and Local Fiscal Recovery Funds	21.027

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

9. **West Elk Unified School District No. 282, Howard, Kansas**, was determined not to be a low-risk auditee.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Findings and Questioned Costs - Major Federal Award Program Audit

Department of Education

Title I Grants to Local Educational Agencies – Assistance Listing Number 84.010

Finding 2025-001 - Title I Grants to Local Educational Agencies – Assistance Listing Number 84.010

Condition: Management did not complete monthly bank reconciliations for the District's operating accounts from March 2025 through June 2025 in a timely manner.

Criteria: Effective internal controls require that bank reconciliations be prepared and reviewed monthly to ensure cash balances are accurate and that errors or irregularities are identified and corrected promptly.

Cause: Due to inadequate oversight and monitoring of the District's cash reconciliation process, monthly reconciliations were not completed.

Effect: As a result, significant discrepancies were not identified and corrected on a timely basis, requiring multiple audit adjustments to accurately state the District's financial records and year-end balances.

Auditor’s Recommendation: We recommend that management implement procedures to ensure that all bank accounts are reconciled on a monthly basis and that reconciliations are completed and reviewed in a timely manner.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

Findings and Questioned Costs - Major Federal Award Program Audit

Department of the Treasury

Coronavirus State and Local Fiscal Recovery Funds – Assistance Listing Number 21.027

Finding 2025-002 - Coronavirus State and Local Fiscal Recovery Funds – Assistance Listing Number 21.027

Condition: Management did not complete monthly bank reconciliations for the District's operating accounts from March 2025 through June 2025 in a timely manner.

Criteria: Effective internal controls require that bank reconciliations be prepared and reviewed monthly to ensure cash balances are accurate and that errors or irregularities are identified and corrected promptly.

Cause: Due to inadequate oversight and monitoring of the District's cash reconciliation process, monthly reconciliations were not completed.

Effect: As a result, significant discrepancies were not identified and corrected on a timely basis, requiring multiple audit adjustments to accurately state the District's financial records and year-end balances.

Auditor’s Recommendation: We recommend that management implement procedures to ensure that all bank accounts are reconciled on a monthly basis and that reconciliations are completed and reviewed in a timely manner.

West Elk U.S.D. 282

1201 State Hwy 99 – P.O. Box 607, Howard, Kansas 67349 (620)-374-2113
Martin Burke, Superintendent

June 18, 2026

Findings 2025-001, 2025-002

Condition: Management did not complete monthly bank reconciliations for the District's operating accounts from March 2025 through June 2025 in a timely manner.

Cause: Due to inadequate oversight and monitoring of the District's cash reconciliation process, monthly reconciliations were not completed.

Corrective Action Planned:
Management recognizes the importance of timely bank reconciliations and accurate financial reporting. The District has implemented procedures requiring all bank reconciliations to be completed and reviewed within 30 days of month-end. A reconciliation checklist has been established to ensure all balance sheet accounts are reviewed and reconciled monthly. Management will also perform periodic reviews of the general ledger throughout the year to identify and correct discrepancies before year-end.
In addition, the District will provide additional training to accounting personnel regarding month-end closing procedures and financial reporting requirements.

Responsible Official:

Sheri Patteson
Business Manager

Martin Burke
Superintendent

Anticipated Completion Date:
Implemented August 1, 2025, and ongoing.

WEST ELK UNIFIED SCHOOL DISTRICT NO. 282
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025

There are no prior audit findings.