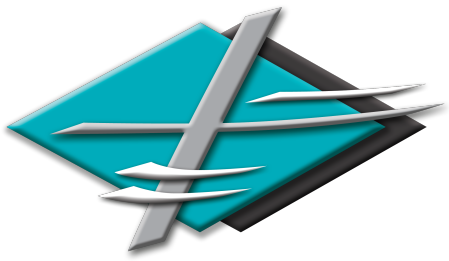
UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

FINANCIAL STATEMENT

FISCAL YEAR ENDED JUNE 30, 2025



LOYD GROUP, LLC

Certified Public Accountants

Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2025

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Unified School District Number 275
Winona, Kansas
Fiscal Year Ended June 30, 2025

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Triplains Unified School District 275
PO Box 97
Winona, Kansas 67764

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District Number 275, Kansas (District), a Municipal Financial Reporting Entity, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of 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 Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the 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.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules 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 Unified School District Number 275, Kansas as of and for the year ended June 30, 2024 (not presented herein), and have issued their report thereon dated August 5, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their 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/municipalservices. 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.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
July 31, 2025

Unified School District Number 275
Winona, Kansas

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUNDS:							
General Fund	$ -	$ -	$ 1,078,136	$ 1,078,136	$ -	$ -	$ -
Supplemental General Fund	33,635	-	362,309	357,428	38,516	-	38,516
SPECIAL PURPOSE FUNDS:							
At Risk (K-12) Fund	28,624	-	139,194	137,194	30,624	-	30,624
Capital Outlay Fund	244,208	-	207,309	261,412	190,105	6,279	196,384
Driver Training Fund	8,013	-	580	2,710	5,883	-	5,883
Food Service Fund	24,409	-	69,698	69,927	24,180	-	24,180
Professional Development Fund	5,860	-	178	1,372	4,666	-	4,666
Special Education Fund	99,679	-	172,568	167,412	104,835	-	104,835
KPERS Special Retirement Contribution Fund	-	-	101,309	101,309	-	-	-
Recreation Commission Fund	4,982	-	1,517	2,585	3,914	-	3,914
Federal Funds	(829)	-	40,226	39,397	-	-	-
Title I	-	-	28,070	28,070	-	-	-
Title II-A Teacher Quality	-	-	-	-	-	-	-
Tile IV	-	-	12,119	12,119	-	-	-
Contingency Reserve Fund	182,706	-	3,000	23,850	161,856	-	161,856
Textbook/Student Material Revolving Fund	12,578	-	8,993	4,586	16,985	-	16,985
Gifts and Grants Fund	31,187	-	21,909	19,140	33,956	-	33,956
Gate Receipts	2,238	-	16,234	14,528	3,944	-	3,944
Total Reporting Entity (Excluding Agency Funds)	$ 677,290	$ -	$ 2,263,349	$ 2,321,175	$ 619,464	$ 6,279	$ 625,743

COMPOSITION OF CASH:	
Board General Account, The Bank, Winona, KS	$ 420,300
Board CD, The Bank, Winona, KS	200,000
Board Petty Cash	1,500
High School Activity Fund - Checking, The Bank, Winona, KS	64,735
Total Cash	686,535
Agency Funds per Schedule 3	(60,792)
Total Reporting Entity (Excluding Agency Funds)	$ 625,743

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

Unified School District Number 275
Winona, Kansas

NOTES TO THE FINANCIAL STATEMENT

For the Year Ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Unified School District Number 275, Winona, Kansas is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District Number 275 (the District), a municipality.

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

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

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

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory based 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provided for the following sequence and timetable in the adoption of the legal annual operating budget:

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

If the municipality 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 municipality did hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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 prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any used 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: Federal Funds, Title I, Title II-A Teacher Quality, Title IV, Contingency Reserve, Textbook/Student Material Revolving, Gifts and Grants, and Gate Receipts.

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

2. COMPLIANCE WITH KANSAS STATUTES

Kansas municipalities area subject to the cash-basis law as stated in Kansas Statue 10-1113. The Federal Funds has a negative unencumbered cash balance at July 1, 2024, which is allowable under Kansas Statute 12-1663. This fund will be reimbursed in the following fiscal year from federal grant programs.

3. DEPOSITS AND INVESTMENTS

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

3. DEPOSITS AND INVESTMENTS (CONT.)

K.S.A. 12-1675 limits the District's investment in 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 bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $686,533 and the bank balance was $886,032. 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 $636,032 was collateralized with securities held by the pledging institution's 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.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	$ 108,098
General Fund	Special Education Fund	K.S.A. 72-5167	96,347
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	31,096
Supplemental General Fund	Food Service Fund	K.S.A. 72-5167	16,000
Supplemental General Fund	Textbook/Student Material Revolving Fund	K.S.A. 72-5167	5,883
Supplemental General Fund	Special Education Fund	K.S.A. 72-5167	47,955
			$ 305,379

5. 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.

5. DEFINED BENEFIT PENSION PLAN (CONT.)

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 of retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $101,309 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 $917,451. 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.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post-Employment Benefits

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

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(b) Compensated Absences

Vacation, sick leave and other compensated absences are recorded as expenditures in Governmental Funds when they are paid. Full-time certified employees are allowed 10 days sick leave cumulative to 40 days, two personal days and two professional days. Part-time certified employees are allowed five days sick leave cumulative to 40 days, one personal day and one professional day. Classified employees are allowed 10 days sick leave cumulative to 40 days and two personal days. Employees are allowed to give up to three sick days to an employee that has exhausted all of their own sick leave during the school year.

Sick leave benefits and other compensated absences for Governmental Funds are not accrued in the financial statements because they do not vest. When an employee leaves the District they do not receive any compensation for unused sick leave.

(c) Death and Disability Other Post Employment Benefits

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

7. CLAIMS AND JUDGMENTS

The District participates in federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the District may be required to reimburse the grantor government. As of the date of this report, grant expenditures have not been audited but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

During the ordinary course of its operations the District is a party to various claims, legal actions and complaints. It is of the opinion of the District's management and legal counsel that these matters are not anticipated to have a material financial impact on the District.

The District is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025, and there were no settlements that exceeded insurance coverage in the past three years.

8. RECREATION FUND

Although an independent Recreation Committee acts in an advisory and supervisory capacity to the Winona Recreation Program, the Board of Education has retained control of the receipts, expenditures and record keeping of the Recreation Fund; and therefore, the fund transactions are presented in the accompanying financial statements in the same manner as the other District funds.

UNIFIED SCHOOL DISTRICT NUMBER 275
WINONA, KANSAS

REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

Unified School District Number 275

Unified School District Number 275
Winona, Kansas

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis
(Budgeted Funds Only)
For the Year Ended June 30, 2025

	Certified Budget	Adjustments to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS:						
General Fund	$ 1,137,985	$ (93,577)	$ 33,728	$ 1,078,136	$ 1,078,136	$ -
Supplemental General Fund	380,138	(22,710)	-	357,428	357,428	-
SPECIAL PURPOSE FUNDS:						
At Risk (K-12) Fund	137,260	-	-	137,260	137,194	(66)
Capital Outlay Fund	436,096	-	-	436,096	261,412	(174,684)
Driver Training Fund	8,553	-	-	8,553	2,710	(5,843)
Food Service Fund	97,531	-	-	97,531	69,927	(27,604)
Professional Development Fund	6,160	-	-	6,160	1,372	(4,788)
Special Education Fund	241,784	-	-	241,784	167,412	(74,372)
Career & Postsecondary Education Fund	-	-	-	-	-	-
KPERS Special Retirement Contribution Fund	113,862	-	-	113,862	101,309	(12,553)
Recreation Commission Fund	6,460	-	-	6,460	2,585	(3,875)
Total	$ 2,565,829	$ (116,287)	$ 33,728	$ 2,483,270	$ 2,179,485	$ (303,785)

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

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

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ 884,421	$ 941,272	$ 979,125	$ (37,853)
Special education aid	89,619	96,347	137,860	(41,513)
Mineral production tax	16,085	6,789	21,000	(14,211)
Miscellaneous reimbursements	35,969	33,728	-	33,728
Total Receipts	1,026,094	1,078,136	$ 1,137,985	$ (59,849)
Expenditures:				
Instruction -				
Certified salaries	198,495	334,711	$ 245,126	$ 89,585
Non-certified salaries	26,641	23,112	45,000	(21,888)
Insurance	19,314	52,556	32,000	20,556
Social Security	37,719	42,929	40,000	2,929
Other benefits	467	529	500	29
Purchased professional and technical services	-	-	5,000	(5,000)
Other purchased services	4,179	4,808	-	4,808
Teaching supplies	19,996	24,431	24,000	431
Miscellaneous supplies	28,763	10,629	20,000	(9,371)
Property and equipment	186	-	-	-
Other	(395)	778	200	578
Instruction Support Staff -				
Other purchased services	-	35	-	35
Books and periodicals	351	393	500	(107)
General Administration -				
Certified salaries	43,500	44,500	44,500	-
Non-certified salaries	41,893	20,527	42,893	(22,366)
Insurance	59,881	86,963	70,000	16,963
Social Security	3,976	3,986	4,500	(514)
Other employee benefits	48	48	60	(12)
Purchased professional services	1,399	971	1,500	(529)
Communications	2,861	3,604	3,000	604

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

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

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
General Administration (cont.) -				
Other purchased services	$ -	$ -	$ 600	$ (600)
Supplies	508	2,641	-	2,641
Other	18,167	14,821	27,000	(12,179)
School Administration -				
Certified salaries	43,500	44,500	44,500	-
Non-certified salaries	28,711	29,906	30,000	(94)
Social Security	4,650	4,688	5,000	(312)
Other employee benefits	56	57	60	(3)
Communications	3,302	3,460	3,500	(40)
Other purchased services	30	9,539	100	9,439
Supplies	44	550	-	550
Other	1,032	1,422	2,000	(578)
Operations and Maintenance -				
Insurance	-	150	-	150
Purchased professional services	1,947	2,043	2,200	(157)
Water/sewer	3,684	4,343	4,000	343
Insurance	128,032	19	64,000	(63,981)
Heating	21,093	16,006	27,000	(10,994)
Electricity	17,823	17,455	22,000	(4,545)
Vehicle Operating Services -				
Non-certified salaries	47,969	48,749	51,000	(2,251)
Social Security	3,512	3,596	3,700	(104)
Other employee benefits	44	45	50	(5)
Motor fuel	19,672	13,297	22,000	(8,703)
Other	3,876	894	4,000	(3,106)

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

GENERAL FUND

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

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Outgoing Transfers -				
At Risk (K-12) Fund	$ 89,549	$ 108,098	$ 108,636	$ (538)
Special Education Fund	89,619	96,347	137,860	(41,513)
Contingency Reserve Fund	10,000	-	-	-
Adjustment to comply with legal max	-	-	(93,577)	93,577
Legal General Fund Budget	1,026,094	1,078,136	1,044,408	33,728
Adjustment for qualifying budget credits	-	-	33,728	(33,728)
Total Expenditures	1,026,094	1,078,136	$ 1,078,136	$ -
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

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Winona, Kansas

GENERAL FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 344,765	$ 349,750	$ 365,991	$ (16,241)
Delinquent tax	267	273	3,373	(3,100)
Motor vehicle tax	10,946	12,286	12,165	121
Recreational vehicle tax	5	-	650	(650)
Mineral production tax	34	-	-	-
Total Receipts	356,017	362,309	$ 382,179	$ (19,870)
Expenditures:				
Instruction -				
Certified salaries	165,273	115,026	$ 238,568	$ (123,542)
Other purchased services	1,013	6,653	1,800	4,853
Miscellaneous supplies	2,218	744	3,000	(2,256)
Student Support Services -				
Purchased professional and technical servic	48	-	-	-
Supplies	1,520	5,073	4,000	1,073
Instructional Support -				
Supplies	30	5,309	500	4,809
General Administration -				
Other	26,033	22,066	35,000	(12,934)
Property and equipment	-	4,750	-	4,750
Operations and Maintenance -				
Purchased property services	2,141	681	2,500	(1,819)
Other purchased services	1,062	77,628	1,200	76,428
Supplies	7,782	15,504	5,000	10,504
Other	164	3,060	-	3,060

Unified School Disitrict Number 275
Winona, Kansas

GENERAL FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Expenditures (cont.):				
Vehicle Operating Services -				
Supplies	$ -	$ -	$ 12,000	$ (12,000)
Other	-	-	200	(200)
Outgoing Transfers -				
At Risk (K-12) Fund	34,219	31,096	30,373	723
Food Service Fund	25,000	16,000	-	16,000
Professional Development Fund	5,000	-	-	-
Special Education Fund	58,000	47,955	45,997	1,958
Textbook/Student Materials Revolving Fund	8,000	5,883	-	5,883
Driver Training Fund	4,000	-	-	-
Adjustment to comply with legal max	-	-	(22,710)	22,710
Total Expenditures	341,503	357,428	$ 357,428	$ -
Receipts Over (Under) Expenditures	14,514	4,881		
Unencumbered Cash, Beginning	19,121	33,635		
Unencumbered Cash, Ending	$ 33,635	$ 38,516		

Unified School Disitrict Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

AT RISK (K-12) FUND

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

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 89,549	$ 108,098	$ 108,636	$ (538)
Transfer from Supplemental General Fund	34,219	31,096	30,373	723
Total Receipts	123,768	139,194	$ 139,009	$ 185
Expenditures:				
Instruction -				
Certified salaries	116,768	137,194	$ 109,856	$ 27,338
Non-certified salaries	-	-	9,878	(9,878)
Teaching supplies	-	-	12,312	(12,312)
Purchased professional services	-	-	5,214	(5,214)
Total Expenditures	116,768	137,194	$ 137,260	$ (66)
Receipts Over (Under) Expenditures	7,000	2,000		
Unencumbered Cash, Beginning	21,624	28,624		
Unencumbered Cash, Ending	$ 28,624	$ 30,624		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue -				
Ad valorem property	$ 217,379	$ 187,965	$ 180,838	$ 7,127
Delinquent tax	198	188	2,116	(1,928)
Motor vehicle tax	8,559	6,671	8,151	(1,480)
Recreational vehicle tax	4	1,618	133	1,485
Commercial vehicle tax	-	-	302	(302)
Mineral production tax	21	-	-	-
Miscellaneous reimbursements	3,000	11,432	-	11,432
Other revenue from local source	251	(565)	-	(565)
Total Receipts	229,412	207,309	$ 191,540	$ 15,769
Expenditures:				
Instruction -				
Supplies	33,704	35,459	$ 37,736	$ (2,277)
Property and equipment	47,412	48,998	70,000	(21,002)
General Administration -				
Property and equipment	1,442	-	-	-
Operations and Maintenance -				
Non-certified salaries	57,582	69,011	62,000	7,011
Social Security	3,888	4,687	4,000	687
Other employee benefits	48	58	60	(2)
Property and equipment	52,882	85,550	90,000	(4,450)
Transportation -				
Purchased professional services	15,676	14,882	30,000	(15,118)
Supplies	-	-	10,000	(10,000)
Property and equipment	70,572	893	108,000	(107,107)
Other	-	-	300	(300)
Facility Acquisition and Construction Services -				
Building additions/services system	33	-	-	-
Other	6,920	1,874	24,000	(22,126)
Total Expenditures	290,159	261,412	$ 436,096	$ (174,684)
Receipts Over (Under) Expenditures	(60,747)	(54,103)		
Unencumbered Cash, Beginning	304,182	244,208		
Prior Year Cancelled Encumbrances	773	-		
Unencumbered Cash, Ending	$ 244,208	$ 190,105		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State aid	$ -	$ 580	$ 540	$ 40
Other local source revenue	250	-	-	-
Transfer from Supplemental General	4,000	-	-	-
Total Receipts	4,250	580	$ 540	$ 40
Expenditures:				
Instruction -				
Certified salaries	-	2,515	$ 3,989	$ (1,474)
Social security	-	192	-	192
Other employee benefits	-	3	-	3
Other	500	-	4,564	(4,564)
Total Expenditures	500	2,710	$ 8,553	$ (5,843)
Receipts Over (Under) Expenditures	3,750	(2,130)		
Unencumbered Cash, Beginning	4,263	8,013		
Unencumbered Cash, Ending	$ 8,013	$ 5,883		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Student sales - lunch	$ 14,542	$ 14,960	$ 15,493	$ (533)
Student sales - breakfast	3,345	1,641	3,086	(1,445)
Adult sales	4,946	6,594	8,492	(1,898)
State aid	431	446	499	(53)
Federal aid	35,860	29,962	45,553	(15,591)
Miscellaneous reimbursements	816	95	-	95
Transfer from Supplemental General Fund	25,000	16,000	-	16,000
Total Receipts	84,940	69,698	$ 73,123	$ (3,425)
Expenditures:				
Food Service Operation -				
Non-certified salaries	36,839	35,077	$ 43,791	$ (8,714)
Insurance	-	-	3,400	(3,400)
Social Security	2,918	2,574	40	2,534
Other employee benefits	36	32	-	32
Food and milk	38,528	30,185	45,000	(14,815)
Supplies	1,382	-	1,500	(1,500)
Property and equipment	854	79	1,000	(921)
Other	2,618	1,980	2,800	(820)
Total Expenditures	83,175	69,927	$ 97,531	$ (27,604)
Receipts Over (Under) Expenditures	1,765	(229)		
Unencumbered Cash, Beginning	22,644	24,409		
Unencumbered Cash, Ending	$ 24,409	$ 24,180		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from Supplemental General Fund	$ 5,000	$ -	$ -	$ -
State aid	96	178	300	(122)
Total Receipts	5,096	178	$ 300	$ (122)
Expenditures:				
Instructional Support Staff -				
Professional services	-	44	$ -	$ 44
Supplies	-	505	-	505
Other	1,300	823	6,160	(5,337)
Total Expenditures	1,300	1,372	$ 6,160	$ (4,788)
Receipts Over (Under) Expenditures	3,796	(1,194)		
Unencumbered Cash, Beginning	2,064	5,860		
Unencumbered Cash, Ending	$ 5,860	$ 4,666		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Transfer from General Fund	$ 89,619	$ 96,347	$ 137,860	$ (41,513)
Transfer from Supplemental General Fund	58,000	47,955	45,997	1,958
Miscellaneous reimbursements	4,610	3,119	-	3,119
Interest	24,313	25,147	4,245	20,902
Total Receipts	176,542	172,568	$ 188,102	$ (15,534)
Expenditures:				
Instruction -				
Non-certified salaries	23,413	38,893	$ 46,000	$ (7,107)
Certified salaries	-	(1,306)	-	(1,306)
Insurance	-	-	3,800	(3,800)
Social Security	1,791	2,771	460	2,311
Other employee benefits	22	34	-	34
Payments to Special Education Coop	137,689	127,020	185,024	(58,004)
Instructional Support -				
Purchased professional services	-	-	6,500	(6,500)
Vehicle Service and Maintenance -				
Other purchased services	1,411	-	-	-
Total Expenditures	164,326	167,412	$ 241,784	$ (74,372)
Receipts Over (Under) Expenditures	12,216	5,156		
Unencumbered Cash, Beginning	87,463	99,679		
Unencumbered Cash, Ending	$ 99,679	$ 104,835		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

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

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
State Sources - KPERS	$ 97,318	$ 101,309	$ 113,862	$ (12,553)
Expenditures:				
Employee Benefits -				
Instruction	68,151	70,632	$ 78,646	$ (8,014)
Instructional Staff	-	-	8,803	(8,803)
General Administration	8,330	7,183	15,142	(7,959)
School Administration	10,024	8,631	-	8,631
Operations and Maintenance	704	7,167	7,395	(228)
Transporation Services	4,594	3,581	-	3,581
Food Service Operation	5,515	4,115	3,876	239
Total Expenditures	97,318	101,309	$ 113,862	$ (12,553)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

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)

		2025		
	2024 Actual	Actual	Budget	Variance Over (Under)
Receipts:				
Taxes and Shared Revenue:				
Ad valorem property	$ 1,562	$ 1,457	$ 1,403	$ 54
Delinquent tax	1	1	15	(14)
Motor vehicle tax	92	59	58	1
Recreational vehicle tax	-	-	1	(1)
Commercial Vehicle Tax	-	-	2	(2)
Miscellaneous Income	150	-	-	-
Total Receipts	1,805	1,517	$ 1,479	$ 38
Expenditures:				
Summer program expenses	2,241	2,585	$ 6,460	$ (3,875)
Receipts Over (Under) Expenditures	(436)	(1,068)		
Unencumbered Cash, Beginning	5,418	4,982		
Unencumbered Cash, Ending	$ 4,982	$ 3,914		

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

FEDERAL FUNDS

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

	2024 Actual	2025 Actual
Receipts:		
Coronavirus Relief Federal aid	$ 2,710	$ 29,934
State aid	9,196	10,292
Total Receipts	11,906	40,226
Expenditures:		
Instruction -		
Certified salaries	42,974	19,597
Social Security	1,744	1,522
Other	124	16,770
Reep Grant	9,196	1,508
Other	7,529	-
ESSER	12,038	-
Total Expenditures	73,605	39,397
Receipts Over (Under) Expenditures	(61,699)	829
Unencumbered Cash, Beginning	60,870	(829)
Unencumbered Cash, Ending	$ (829)	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE I

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

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 13,502	$ 28,070
Expenditures:		
Teacher salary	13,182	23,153
Social security	316	1,283
Unemployment	4	16
Other benefits	-	3,618
Total Expenditures	13,502	28,070
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE II-A TEACHER QUALITY

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

	2024 Actual	2025 Actual
Receipts:		
Federal aid	$ 4,608	$ -
Expenditures:		
Instruction -		
Title II-teacher quality	6,229	-
Receipts Over (Under) Expenditures	(1,621)	-
Unencumbered Cash, Beginning	1,621	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TITLE IV

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

	2024 Actual	2025 Actual
Receipts:		
State Aid	$ 4,006	$ 12,119
Expenditures:		
Instruction -		
Reap salary	7,894	12,119
Receipts Over (Under) Expenditures	(3,888)	-
Unencumbered Cash, Beginning	3,888	-
Unencumbered Cash, Ending	$ -	$ -

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

CONTINGENCY RESERVE FUND

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

	2024 Actual	2025 Actual
Receipts:		
Transfer from General Fund	$ 10,000	$ -
Transfer from Supplemental General Fund	-	3,000
Total Receipts	10,000	3,000
Expenditures:		
General Administration -		
Non-certified salaries	-	23,850
Receipts Over (Under) Expenditures	10,000	(20,850)
Unencumbered Cash, Beginning	172,706	182,706
Unencumbered Cash, Ending	$ 182,706	$ 161,856

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

TEXTBOOK/STUDENT MATERIAL REVOLVING FUND

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

	2024 Actual	2025 Actual
Receipts:		
Student fees	$ 2,826	$ 3,110
Transfer from Supplemental General Fund	8,000	5,883
Total Receipts	10,826	8,993
Expenditures:		
Purchase of textbooks	6,408	4,586
Receipts Over (Under) Expenditures	4,418	4,407
Unencumbered Cash, Beginning	8,160	12,578
Unencumbered Cash, Ending	$ 12,578	$ 16,985

Unified School District Number 275
Winona, Kansas

SPECIAL PURPOSE FUND

GIFTS AND GRANTS FUND

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

	2024 Actual	2025 Actual
Receipts:		
Grants	$ -	$ 17,000
Miscellaneous revenue	2,032	4,909
Total Receipts	2,032	21,909
Expenditures:		
Instruction -		
Purchased professional services	-	550
Supplies	-	2,279
Property and equipment	-	8,457
Other	810	7,854
Total Expenditures	810	19,140
Receipts Over (Under) Expenditures	1,222	2,769
Unencumbered Cash, Beginning	29,965	31,187
Unencumbered Cash, Ending	$ 31,187	$ 33,956

Unified School District Number 275
Winona, Kansas

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTUAL
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Student Organizations:				
Class of 2023	$ 39	$ -	$ 39	$ -
Class of 2024	1,232	-	640	592
Class of 2025	5,801	17,440	23,237	4
Class of 2026	9,287	23,554	14,770	18,071
Class of 2027	329	2,037	1,009	1,357
Class of 2028	-	5,807	1,178	4,629
Class of 2029	-	729	496	233
Kayettes	479	2,931	2,077	1,333
Student Council	2,110	701	962	1,849
Music	2,074	-	-	2,074
FCCLA	821	10,223	8,505	2,539
T-Club	382	4,802	2,460	2,724
Yearbook	15,886	6,669	5,758	16,797
Cheerleaders	1,255	-	208	1,047
Greenhouse	1,185	1,077	56	2,206
Jr High Cheerleaders	337	-	23	314
FFA	3,569	2,786	1,636	4,719
AfterProm	286	600	582	304
Total Student Organization Funds	$ 45,072	$ 79,356	$ 63,636	$ 60,792

Unified School District Number 275
Winona, Kansas

DISTRICT ACTIVITY FUNDS

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended June 30, 2025

	Beginning Unencumbered Cash	Receipts	Expenditures	Ending Unencumbered Cash	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts:						
Athletics	$ 2,238	$ 16,234	$ 14,528	$ 3,944	$ -	$ 3,944
Total District Activity Funds	$ 2,238	$ 16,234	$ 14,528	$ 3,944	$ -	$ 3,944