UNIFIED SCHOOL DISTRICT NO. 369

BURRTON, KANSAS

Financial Statement

For the Year Ended June 30, 2025

Unified School District No. 369

For the Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 369
Burrton, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 369, Burrton, Kansas, (District), as of and for the year ended June 30, 2025, and the related disclosures 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 2025 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures–actual and budget, individual fund schedules of regulatory basis receipts and expenditures–actual and budget, summary of regulatory basis receipts and disbursements-agency funds, and schedule of 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 2025 basic financial statement, but 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 2025 basic financial statement. The 2025 information has been subjected to the auditing procedures applied in the audit of the 2025 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 2025 basic financial statement or to the 2025 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 2025 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated January 11, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the 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 2025 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.

Knudsen, Monroe & Company, LLC

Certified Public Accountants
Newton, Kansas
December 02, 2025

Unified School District No. 369

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Funds						
General	$ 917	1,984,767	1,985,684	-	150,171	150,171
Supplemental General	98,601	649,575	644,263	103,913	42,330	146,243
Special Purpose Funds						
At Risk (4 year old)	14,104	47,000	51,050	10,054	10,666	20,720
At Risk (K-12)	104,942	270,000	111,872	263,070	12,195	275,265
Bilingual Education	930	-	-	930	-	930
Capital Outlay	448,789	230,678	199,634	479,833	-	479,833
Driver Training	25,318	2,737	2,218	25,837	421	26,258
Food Service	9,255	152,251	144,605	16,901	14,271	31,172
Professional Development	28,878	1,641	2,531	27,988	-	27,988
Special Education	307,149	359,959	427,473	239,635	-	239,635
Career and Technology Education	21,335	16,693	12,193	25,835	331	26,166
Gifts and Grants	36,262	2,976	6,998	32,240	-	32,240
KPERS Retirement	-	165,260	165,260	-	-	-
Recreation Commission	2,982	23,604	21,959	4,627	1,182	5,809
Contingency Reserve	143,900	-	-	143,900	-	143,900
Textbook Revolving	1,503	2,085	244	3,344	-	3,344
Federal and State Grant Programs						
Improving Basic Programs Operated by Local Educational Agencies (Title I)	-	8,700	8,700	-	-	-
Supporting Effective Instruction Program (Title II)	-	4,250	4,250	-	-	-
Small, Rural Education Achievement Program	-	7,454	7,454	-	-	-
Student Support and Academic Enrichment Program (Title IV)	-	2,800	2,800	-	-	-
Elementary & Secondary School Emergency Relief Fund (ESSER III)	28,197	250,929	279,126	-	12,390	12,390
Bond and Interest Fund	256,913	186,823	219,119	224,617	-	224,617
District Activity Funds						
Activity Gate Receipts	20,879	22,976	28,074	15,781	-	15,781
School Projects	16,975	21,629	20,530	18,074	-	18,074
Total Reporting Entity						
(Excluding Agency Funds)	$ 1,567,829	4,414,787	4,346,037	1,636,579	243,957	1,880,536

Composition of Cash:	
State Bank of Burrton	
Petty Cash	$ 373
Checking	382,281
Certificates of Deposit	120,000
District Activity Fund Checking	44,740
Kansas Municipal Investment Pool	1,344,027
Total cash	1,891,421
Less agency funds (Schedule 3)	10,885
Total Reporting Entity (Excluding Agency Funds)	$ 1,880,536

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

Unified School District No. 369

NOTES TO FINANCIAL STATEMENT

June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Municipal Financial Reporting Entity

Unified School District No. 369, Burrton, Kansas, is a municipal corporation governed by an elected seven-member board. This regulatory financial statement presents Unified School District No. 369 (District), a municipality.

Regulatory Basis Fund Types

General Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific 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.

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

Activity Fund – under provisions of K.S.A. 72-1178, the Board of Education adopted a resolution relating to the school activity funds which results in the activity funds being accounted for under policies and procedures of the Board.

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 basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budgetary Information

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

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such 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 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 Agency Funds, District Activity Funds, or the following Special Purpose Funds: Contingency Reserve, Textbook Revolving, and Federal and State Grant Program 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.

Reimbursements

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

2. DEPOSITS AND INVESTMENTS

As of June 30, 2025, the District had the following investment and maturity:

Investment Type	Fair Value	Investment Maturity (in Years) Less than 1	Rating U.S.
Kansas Municipal Investment Pool	$ 1,344,027	1,344,027	N/A

2. DEPOSITS AND INVESTMENTS (Continued)

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 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. The rating of the District's investment is noted above.

Concentration of Credit Risk

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

Investment	Percentage of Investment
Kansas Municipal Investment Pool	100%

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $547,394, and the bank balance was $448,172. The 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 $198,172 was collateralized with securities held by the pledging financial 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.

At June 30, 2025, the District had $1,344,027 invested in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

3. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

The District does not purchase products or services offered by Kansas industries for the blind and severely disabled, which is a violation of K.S.A. 75-3317 through 75-3322.

4. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions /Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2015	2.0-3.50%	6/4/2015	$ 2,500,000	9/1/2026	$ 360,000	-	115,000	245,000	8,944
Series 2020, Refunding	1.9-2.45%	4/9/2020	1,550,000	9/1/2032	1,360,000	-	70,000	1,290,000	25,175
Total contractual indebtedness					$ 1,720,000	-	185,000	1,535,000	34,119

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

	Year ending June 30						
	2026	2027	2028	2029	2030	2031 - 2033	Total
Principal							
General Obligation Bonds	$ 190,000	175,000	180,000	185,000	195,000	610,000	1,535,000
Interest							
General Obligation Bonds	29,558	24,736	20,520	17,053	13,442	17,480	122,789
Total principal and interest	$ 219,558	199,736	200,520	202,053	208,442	627,480	1,657,789

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General	At Risk (4 year old)	K.S.A. 72-5167	$ 47,000
General	At Risk (K-12)	K.S.A. 72-5167	215,000
General	Food Service	K.S.A. 72-5167	67,000
General	Special Education	K.S.A. 72-5167	259,959
General	Career and Technology Education	K.S.A. 72-5167	8,500
Supplemental General	At Risk (K-12)	K.S.A. 72-5143	55,000
Supplemental General	Food Service	K.S.A. 72-6478	23,043
Supplemental General	Special Education	K.S.A. 72-5143	100,000
Supplemental General	Career and Technology Education	K.S.A. 72-5143	6,000

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post Employment Benefits

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

Other Post Employment Benefits

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

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.

Compensated Absences

The District's personnel policies grant compensated absences in the form of vacation, sick days and personal leave days for each school year. Classified full-time personnel who work all twelve months of the year earn annual vacation time of one to four weeks depending upon position and length of employment. Certified personnel and other personnel working for the District less than twelve months earn no vacation. Vacation days do not carry over to the new year, with the exception of the Superintendent, who may carry over a maximum of 10 days.

Both certified and full-time classified personnel earn ten days of sick leave per year cumulative to a maximum of seventy days. At the end of the contract period, a maximum of sixty days may be carried over to the subsequent year with the days in excess of sixty being paid at the rate of $15 per day. Personnel leaving the District after five years of employment will receive $15 per day for unused sick leave.

Certified personnel are authorized two days of personal leave per year. Unused personal leave at the end of the contract period is paid at the current substitute teacher rate of pay.

The District's liability for compensated absences at June 30, 2025, has not been recorded in this financial statement.

7. DEFINED BENEFIT PENSION PLAN

Plan Description

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

7. DEFINED BENEFIT PENSION PLAN (Continued)

Contributions

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

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

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $165,260 for the year ended June 30, 2025.

7. DEFINED BENEFIT PENSION PLAN (Continued)

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $1,321,533. 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.kspers.gov or can be obtained as described above.

8. RELATED PARTY TRANSACTIONS

The District is the taxing authority for the Burrton Recreation Commission, which operates recreational programs within the District. The District and the City of Burrton each appoint two members of the recreation commission board. During the fiscal year ended June 30, 2025, the District levied a total tax of 1.0 mills for the Recreation Commission, which is in turn appropriated to the Burrton Recreation Commission for its operations. The financial activity of the Recreation Commission is not included in the accompanying financial statement.

The Board Clerk is related to an officer of the financial institution where the District has funds deposited. At June 30, 2025, funds deposited at this institution totaled $448,172.

9. RISK MANAGEMENT

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 or overpayments, if any, will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

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 has been unable to obtain insurance at a cost it considered to be economically justifiable. For this reason, the District elected to participate in the Kansas Insurance Cooperative for Schools (KICS), which is a public entity risk pool operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KICS for property and liability insurance coverage. The agreement to participate in this public entity risk pool provides that they will be self-sustaining through member premiums, and that KICS will reinsure through commercial companies for claims in excess of specified amounts for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated. The Pool is authorized by K.S.A. 12-2616, et. seq.

9. RISK MANAGEMENT (Continued)

The District continues to carry commercial insurance for all other risks of loss. There have been no significant reductions in insurance coverage during the past fiscal year, and there were no settlements that exceeded insurance coverage for each of the past three years.

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

10. DATE OF MANAGEMENT'S REVIEW

Management has performed an analysis of the activities and transactions subsequent to June 30, 2025, to determine the need for any adjustments to and/or disclosures within the audited financial statement. Management has performed their analysis through December 02, 2025, which is the date at which the financial statement was available to be issued.

UNIFIED SCHOOL DISTRICT NO. 369

BURRTON, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

SCHEDULE 1

Unified School District No. 369

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
GENERAL FUNDS						
General	$2,341,043	(351,721)	-	1,989,322	1,985,684	(3,638)
Supplemental General	755,982	(111,719)	-	644,263	644,263	-
SPECIAL PURPOSE FUNDS						
At Risk (4 year old)	51,050	-	-	51,050	51,050	-
At Risk (K-12)	352,752	-	-	352,752	111,872	(240,880)
Bilingual Education	1,058	-	-	1,058	-	(1,058)
Capital Outlay	550,000	-	-	550,000	199,634	(350,366)
Driver Training	5,105	-	-	5,105	2,218	(2,887)
Food Service	144,605	-	-	144,605	144,605	-
Professional Development	10,675	-	-	10,675	2,531	(8,144)
Special Education	539,400	-	-	539,400	427,473	(111,927)
Career and Technology Education	78,751	-	-	78,751	12,193	(66,558)
Gifts and Grants	7,000	-	-	7,000	6,998	(2)
KPERS Retirement	186,442	-	-	186,442	165,260	(21,182)
Recreation Commission	21,959	-	-	21,959	21,959	-
BOND AND INTEREST FUND	219,119	-	-	219,119	219,119	-

Unified School District No. 369

General Funds

SCHEDULE OF EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
GENERAL				
RECEIPTS				
Mineral production tax	$ 3,996	358	3,500	(3,142)
General state aid	1,871,279	1,724,450	1,999,247	(274,797)
Special education state aid	229,458	259,959	337,731	(77,772)
Total receipts	2,104,733	1,984,767	2,340,478	(355,711)
EXPENDITURES				
Instruction	858,419	868,828	991,743	(122,915)
Student support services	59,818	67,234	66,830	404
General administration	196,936	226,365	228,150	(1,785)
School administration	128,797	171,857	158,850	13,007
Operations and maintenance	391	21,205	5,005	16,200
Student transportation services	34,807	32,736	15,550	17,186
Transfer to				
At Risk (4 year old)	44,104	47,000	44,000	3,000
At Risk (K-12)	172,518	215,000	290,000	(75,000)
Capital Outlay	58,026	-	-	-
Food Service	49,027	67,000	80,000	(13,000)
Professional Development	25,000	-	-	-
Special Education	444,176	259,959	405,915	(145,956)
Career and Technology Education	33,904	8,500	55,000	(46,500)
	2,105,923	1,985,684	2,341,043	(355,359)
Adjustment to comply with legal max	-	-	(351,721)	351,721
Total expenditures	2,105,923	1,985,684	1,989,322	(3,638)
Receipts over (under) expenditures	(1,190)	(917)		
Unencumbered cash, beginning	2,107	917		
Unencumbered cash, ending	$ 917	-		

Unified School District No. 369

General Funds

SCHEDULE OF EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
SUPPLEMENTAL GENERAL				
RECEIPTS				
Tax in process	$ 7,935	9,510	22,415	(12,905)
Current tax	466,260	500,251	527,051	(26,800)
Delinquent tax	7,059	7,517	2,477	5,040
Vehicle tax	33,552	33,788	41,799	(8,011)
Recreational vehicle tax	904	845	9,716	(8,871)
Commercial vehicle tax	8,371	5,792	5,880	(88)
State aid	179,117	91,872	107,803	(15,931)
Total receipts	703,198	649,575	717,141	(67,566)
EXPENDITURES				
Instruction	110,264	63,671	78,228	(14,557)
Student support services	6,855	1,073	-	1,073
General administration	113,573	135,270	93,227	42,043
School administration	17,844	24,216	-	24,216
Student transportation services	18,948	9,400	21,160	(11,760)
Operations and maintenance	318,443	226,590	368,400	(141,810)
Transfer to				
At Risk (K-12)	47,491	55,000	79,605	(24,605)
Bilingual Education	-	-	1,058	(1,058)
Food Service	-	23,043	-	23,043
Special Education	-	100,000	114,304	(14,304)
Career and Technology Education	40,208	6,000	-	6,000
	673,626	644,263	755,982	(111,719)
Adjustment to comply with legal max	-	-	(111,719)	111,719
Total expenditures	673,626	644,263	644,263	-
Receipts over (under) expenditures	29,572	5,312		
Unencumbered cash, beginning	69,029	98,601		
Unencumbered cash, ending	$ 98,601	103,913		

Unified School District No. 369

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
AT RISK (4 YEAR OLD)				
RECEIPTS				
Transfer from General	$ 44,104	47,000	44,000	3,000
EXPENDITURES				
Salaries and benefits	50,000	51,050	51,050	-
Receipts over (under) expenditures	(5,896)	(4,050)		
Unencumbered cash, beginning	20,000	14,104		
Unencumbered cash, ending	$ 14,104	10,054		
AT RISK (K-12)				
RECEIPTS				
Transfer from				
General	$ 172,518	215,000	290,000	(75,000)
Supplemental General	47,491	55,000	79,605	(24,605)
Total receipts	220,009	270,000	369,605	(99,605)
EXPENDITURES				
Salaries and benefits	172,152	111,872	352,752	(240,880)
Receipts over (under) expenditures	47,857	158,128		
Unencumbered cash, beginning	57,085	104,942		
Unencumbered cash, ending	$ 104,942	263,070		

Unified School District No. 369

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
BILINGUAL EDUCATION				
RECEIPTS				
Transfer from General	$ -	-	1,058	(1,058)
EXPENDITURES				
Salaries and benefits	224	-	1,058	(1,058)
Receipts over (under) expenditures	(224)	-		
Unencumbered cash, beginning	1,154	930		
Unencumbered cash, ending	$ 930	930		

Unified School District No. 369

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CAPITAL OUTLAY				
RECEIPTS				
Tax in process	$ 3,343	3,395	8,733	(5,338)
Current tax	166,438	166,752	158,104	8,648
Delinquent tax	2,792	2,774	890	1,884
Vehicle tax	13,005	12,895	16,692	(3,797)
Recreational vehicle tax	365	339	3,881	(3,542)
16-20M truck tax	444	487	-	487
Commercial vehicle tax	3,416	2,130	2,349	(219)
Interest	42,401	41,906	15,000	26,906
Transfer from General	58,026	-	-	-
Total receipts	290,230	230,678	205,649	25,029
EXPENDITURES				
Operations and maintenance	8,596	79,780	-	79,780
Equipment	73,408	18,034	75,000	(56,966)
Facilities	179,172	101,820	475,000	(373,180)
Total expenditures	261,176	199,634	550,000	(350,366)
Receipts over (under) expenditures	29,054	31,044		
Unencumbered cash, beginning	419,735	448,789		
Unencumbered cash, ending	$ 448,789	479,833		

Unified School District No. 369

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
DRIVER TRAINING				
RECEIPTS				
State aid	$ 1,305	2,030	2,025	5
Student fees	3,005	707	1,560	(853)
Total receipts	4,310	2,737	3,585	(848)
EXPENDITURES				
Salaries and benefits	2,996	2,119	3,465	(1,346)
Other	173	99	1,640	(1,541)
Total expenditures	3,169	2,218	5,105	(2,887)
Receipts over (under) expenditures	1,141	519		
Unencumbered cash, beginning	24,177	25,318		
Unencumbered cash, ending	$ 25,318	25,837		
FOOD SERVICE				
RECEIPTS				
Meal sales	$ 16,054	19,608	14,833	4,775
Federal aid	57,113	42,023	449	41,574
State aid	588	577	-	577
Transfer from				
General	49,027	67,000	46,688	20,312
Supplemental General	-	23,043	80,000	(56,957)
Total receipts	122,782	152,251	141,970	10,281
EXPENDITURES				
Salaries and benefits	68,642	88,770	81,425	7,345
Food	48,648	53,409	55,000	(1,591)
Other	5,022	2,426	8,180	(5,754)
Total expenditures	122,312	144,605	144,605	-
Receipts over (under) expenditures	470	7,646		
Unencumbered cash, beginning	8,785	9,255		
Unencumbered cash, ending	$ 9,255	16,901		

Unified School District No. 369

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
PROFESSIONAL DEVELOPMENT				
RECEIPTS				
State aid	$ 1,277	1,641	-	1,641
Transfer from General	25,000	-	-	-
Total receipts	26,277	1,641	-	1,641
EXPENDITURES				
Purchased services	6,096	400	7,875	(7,475)
Other	975	2,131	2,800	(669)
Total expenditures	7,071	2,531	10,675	(8,144)
Receipts over (under) expenditures	19,206	(890)		
Unencumbered cash, beginning	9,672	28,878		
Unencumbered cash, ending	$ 28,878	27,988		

Unified School District No. 369

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
SPECIAL EDUCATION				
RECEIPTS				
Federal aid - Medicaid	$ -	-	27,500	(27,500)
Transfer from				
General	444,176	259,959	405,915	(145,956)
Supplemental General	-	100,000	114,304	(14,304)
Total receipts	444,176	359,959	547,719	(187,760)
EXPENDITURES				
Instruction				
Special education assessment	130,350	174,342	185,000	(10,658)
Special education flowthrough	188,435	197,605	281,850	(84,245)
Student transportation				
Salaries and benefits	35,795	42,042	44,050	(2,008)
Supplies and other	13,972	13,484	28,500	(15,016)
Total expenditures	368,552	427,473	539,400	(111,927)
Receipts over (under) expenditures	75,624	(67,514)		
Unencumbered cash, beginning	231,525	307,149		
Unencumbered cash, ending	$ 307,149	239,635		

Unified School District No. 369

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
CAREER AND TECHNOLOGY EDUCATION				
RECEIPTS				
State aid	$ 10,932	2,193	31,500	(29,307)
Reimbursements	2,275	-	-	-
Transfer from				
General	33,904	8,500	55,000	(46,500)
Supplemental General	40,208	6,000	-	6,000
Total receipts	87,319	16,693	86,500	(69,807)
EXPENDITURES				
Instruction				
Salaries and benefits	48,507	9,910	60,050	(50,140)
Supplies and other	17,477	2,283	18,701	(16,418)
Total expenditures	65,984	12,193	78,751	(66,558)
Receipts over (under) expenditures	21,335	4,500		
Unencumbered cash, beginning	-	21,335		
Unencumbered cash, ending	$ 21,335	25,835		
GIFTS AND GRANTS				
RECEIPTS				
Donations and scholarships	$ 4,546	2,976	4,000	(1,024)
EXPENDITURES				
Supplies and other	3,972	6,998	7,000	(2)
Receipts over (under) expenditures	574	(4,022)		
Unencumbered cash, beginning	35,688	36,262		
Unencumbered cash, ending	$ 36,262	32,240		

Unified School District No. 369

Special Purpose Funds

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
KPERS RETIREMENT				
RECEIPTS				
State aid	$ 177,908	165,260	195,699	(30,439)
EXPENDITURES				
Instruction	93,029	126,771	111,941	14,830
Student support	12,280	-	14,087	(14,087)
General administration	10,792	-	9,901	(9,901)
School administration	8,562	-	-	-
Central services	-	38,489	-	38,489
Operations and maintenance	14,104	-	14,893	(14,893)
Student transportation services	5,132	-	6,037	(6,037)
Food service	34,009	-	29,583	(29,583)
Total expenditures	177,908	165,260	186,442	(21,182)
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning	-	-		
Unencumbered cash, ending	$ -	-		
RECREATION COMMISSION				
RECEIPTS				
Tax in process	$ 419	201	1,093	(892)
Current taxes	20,803	21,074	19,770	1,304
Delinquent taxes	347	347	111	236
Motor vehicle tax	1,627	1,612	2,098	(486)
Recreational vehicle tax	46	43	488	(445)
16-20M truck tax	55	61	-	61
Commercial vehicle tax	427	266	295	(29)
Total receipts	23,724	23,604	23,855	(251)
EXPENDITURES				
Appropriation to recreation commission	23,000	21,959	21,959	-
Receipts over (under) expenditures	724	1,645		
Unencumbered cash, beginning	2,258	2,982		
Unencumbered cash, ending	$ 2,982	4,627		

Unified School District No. 369

Special Purpose 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	2025
CONTINGENCY RESERVE		
RECEIPTS	$ -	-
EXPENDITURES	-	-
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	143,900	143,900
Unencumbered cash, ending	$ 143,900	143,900
TEXTBOOK REVOLVING		
RECEIPTS		
Student fees	$ -	2,085
EXPENDITURES		
Textbooks	5,905	244
Receipts over (under) expenditures	(5,905)	1,841
Unencumbered cash, beginning	7,408	1,503
Unencumbered cash, ending	$ 1,503	3,344

Unified School District No. 369

Special Purpose 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	2025
FEDERAL AND STATE GRANT PROGRAMS		
IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES (TITLE I)		
RECEIPTS		
Federal aid	$ 52,926	8,700
EXPENDITURES		
Salaries and benefits	52,926	8,700
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
SUPPORTING EFFECTIVE INSTRUCTION PROGRAM (TITLE II)		
RECEIPTS		
Federal aid	$ 12,323	4,250
EXPENDITURES		
Salaries and benefits	12,323	4,250
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
SMALL, RURAL SCHOOL ACHIEVEMENT PROGRAM		
RECEIPTS		
Federal aid	$ 21,757	7,454
EXPENDITURES		
Salaries and benefits	21,757	7,454
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-

Unified School District No. 369

Special Purpose 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	2025
FEDERAL AND STATE GRANT PROGRAMS		
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM (TITLE IV)		
RECEIPTS		
Federal aid	$ 12,673	2,800
EXPENDITURES		
Salaries and benefits	12,673	2,800
Receipts over (under) expenditures	-	-
Unencumbered cash, beginning	-	-
Unencumbered cash, ending	$ -	-
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER I & II)		
RECEIPTS		
Federal aid	$ 42,695	-
EXPENDITURES		
Salaries and benefits	-	-
Receipts over (under) expenditures	42,695	-
Unencumbered cash, beginning	(42,695)	-
Unencumbered cash, ending	$ -	-
ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER III)		
RECEIPTS		
Federal aid	$ 120,000	250,929
EXPENDITURES		
Salaries and benefits	25,000	221,224
Supplies and other	16,803	57,902
Total expenditures	41,803	279,126
Receipts over (under) expenditures	78,197	(28,197)
Unencumbered cash, beginning	(50,000)	28,197
Unencumbered cash, ending	$ 28,197	-

Unified School District No. 369

Bond and Interest Fund

SCHEDULE OF RECEIPTS AND EXPENDITURES – ACTUAL AND BUDGET
Regulatory Basis

For the Year Ended June 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
RECEIPTS				
Tax in process	$ 3,344	2,858	8,125	(5,267)
Current tax	140,091	166,698	158,070	8,628
Delinquent tax	2,591	2,454	756	1,698
Motor vehicle tax	12,222	12,151	15,887	(3,736)
Recreational vehicle tax	347	268	3,694	(3,426)
16-20M truck tax	401	537	-	537
Commercial vehicle tax	3,283	1,857	2,235	(378)
Total receipts	162,279	186,823	188,767	(1,944)
EXPENDITURES				
Principal	180,000	185,000	185,000	-
Interest	38,543	34,119	34,119	-
Total expenditures	218,543	219,119	219,119	-
Receipts over (under) expenditures	(56,264)	(32,296)		
Unencumbered cash, beginning	313,177	256,913		
Unencumbered cash, ending	$ 256,913	224,617		

Unified School District No. 369

Agency Funds

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis

For the Year Ended June 30, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
STUDENT ORGANIZATIONS				
Band	$ 1,868	651	1,122	1,397
Class of 2024	878	-	878	-
Class of 2025	2,757	5,638	7,183	1,212
Class of 2026	1,175	2,860	3,366	669
Class of 2027	512	1,113	-	1,625
Class of 2028	-	404	-	404
High School Cheerleaders	721	652	180	1,193
Scholars Bowl	275	498	35	738
Kays	465	1,291	1,516	240
Student Council	641	224	622	243
Student Council-Middle School	430	-	-	430
FCCLA	679	-	-	679
Entrepreneurship	355	-	-	355
Charger Store	816	-	-	816
Drivers Education	185	420	420	185
National Honor Society	685	-	-	685
Other	63	937	986	14
Total Student Organizations	12,505	14,688	16,308	10,885
SALES TAX	-	2,168	2,168	-
Total Agency Funds	$ 12,505	16,856	18,476	10,885

Unified School District No. 369

District Activity Funds

SCHEDULE OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis

For the Year Ended June 30, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
ACTIVITY GATE RECEIPTS						
Athletics	$ 18,586	21,713	26,302	13,997	-	13,997
Shop Activity	890	911	1,226	575	-	575
Drama	1,403	352	546	1,209	-	1,209
Total Activity Gate Receipts	$ 20,879	22,976	28,074	15,781	-	15,781
SCHOOL PROJECTS						
Elementary School - Playground Equipment	$ 2,157	2,007	1,188	2,976	-	2,976
Yearbook	6,031	1,128	97	7,062	-	7,062
Book Fair	601	1,490	1,413	678	-	678
Concessions	7,422	16,504	17,378	6,548	-	6,548
Pantry Fund	587	500	454	633	-	633
Other	177	-	-	177	-	177
Total School Projects	$ 16,975	21,629	20,530	18,074	-	18,074