RENWICK UNIFIED SCHOOL DISTRICT NO. 267
ANDALE, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

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RENWICK UNIFIED SCHOOL DISTRICT NO. 267
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INDEPENDENT AUDITORS' REPORT

Board of Education
Renwick Unified School District No. 267
Andale, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Renwick Unified School District No. 267, Andale, Kansas**, as of and for the year ended **June 30, 2025**, and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Renwick Unified School District No. 267, Andale, Kansas**, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Renwick Unified School District No. 267, Andale, Kansas** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Renwick Unified School District No. 267

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Renwick Unified School District No. 267, Andale, Kansas**, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

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

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about **Renwick Unified School District No. 267, Andale, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America, 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 **Renwick Unified School District No. 267, Andale, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Renwick Unified School District No. 267, Andale, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. 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.

Board of Education
Renwick Unified School District No. 267

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Renwick Unified School District No. 267, Andale, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated January 3, 2025, which contained an unmodified opinion on the basic financial statement.

The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: https://admin.ks.gov/offices/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
October 31, 2025

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 15,051,345	$ 15,051,345	$ 0	$ 9,899	$ 9,899
Special Purpose Funds						0	
Supplemental General	252,012	0	5,088,166	4,928,088	412,090	0	412,090
Preschool-Aged At-Risk	0	0	253,426	253,426	0	0	0
At Risk (K-12)	61,517	0	989,133	805,251	245,399	0	245,399
Bilingual Education	0	0	0	0	0	0	0
Virtual Education	0	0	15,500	15,500	0	0	0
Capital Outlay	1,268,429	4,741	2,594,595	1,504,413	2,363,352	331,904	2,695,256
Driver Training	43,607	0	42,250	46,854	39,003	0	39,003
Food Service	601,437	0	757,848	809,310	549,975	0	549,975
Professional Development	9,914	0	30,263	36,440	3,737	2,500	6,237
Special Education	826,867	0	4,123,188	3,677,154	1,272,901	0	1,272,901
Career and Postsecondary Education	60,453	174	76,403	120,190	16,840	0	16,840
KPERS Contribution	0	0	1,389,450	1,389,450	0	0	0
Federal Funds	0	0	205,612	215,873	(10,261)	125	(10,136)
Gifts and Grants	129,269	23	87,353	58,931	157,714	9,418	167,132
Contingency Reserve	963,000	0	154,121	0	1,117,121	0	1,117,121
Textbook & Student Material Revolving	469,151	0	280,700	108,621	641,230	8,477	649,707
High School Activity	0	188	136,569	136,757	0	5,913	5,913
District Activity Funds	164,119	0	160,289	139,910	184,498	0	184,498
Bond & Interest Fund	3,897,413	0	3,096,469	2,839,203	4,154,679	0	4,154,679
	$ 8,747,188	$ 5,126	$ 34,532,680	$ 32,136,716	$ 11,148,278	$ 368,236	$ 11,516,514

Composition of Cash:		
	Checking and Money Market Accounts	$ 4,627,019
	Sweep Accounts	7,229,386
		11,856,405
	Agency Funds	(339,891)
		$ 11,516,514

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

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2025

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Renwick Unified School District No. 267 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Andale, Colwich, Garden Plain, St. Joe, and St. Marks, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

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

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

Budget and Tax Cycle

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

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

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2025.

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

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

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
High School Activity Fund	District Activity Funds

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

Note 2 - Defined Benefit Pension Plan:

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

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

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

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 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 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 $1,389,450 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 $11,959,093. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Reimbursed Expenditures:

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

Note 4 - Interfund Transactions:

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

	Transfer to:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Virtual Education	Professional Development	Special Education	Career and Postsecondary Education	Contingency Reserve	Textbook & Student Material Revolving	Total
General Fund	$ 253,426	$ 801,866	$ 13,650	$ 26,526	$ 2,748,872	$ 2,613	$ 154,121	$ 200,000	$ 4,201,074
Supplemental General Fund	0	187,267	0	0	862,908	0	0	0	1,050,175
	$ 253,426	$ 989,133	$ 13,650	$ 26,526	$ 3,611,780	$ 2,613	$ 154,121	$ 200,000	$ 5,251,249

Note 5 - Deposits:

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2025.

At June 30, 2025, the District's carrying amount of deposits was $11,856,405 and the bank balance was $13,125,397. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, $8,229,386 was covered by federal depository insurance and the remaining $4,869,011 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 6 - Contingencies:

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

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

Note 7 - Post Employment Benefits:

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The District has adopted an early retirement program.

Under the program, a full-time employee must be at least 57 years of age with 15 or more years with the District and 7 or more years for administrators who are not eligible for full social security benefits to elect retirement under the program. Benefits include an annual contribution to a 403(b) account equal to the lesser of 0.93% of qualifying salary (the sum of the salary base plus the retiree's current step and track compensation) for each year of service in the District, to a maximum of 25.11% or the maximum amount that can be contributed to such an account under Section 415(c) of the Internal Revenue Code. These benefits are available for the lesser of 5 years, until the employee reaches age 65 or the death of the employee.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2024, was $307,313 for twenty former employees.

Note 8 - Other Post Employment Benefits:

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

Note 9 - Compensated Absences:

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

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

Note 10 - Subsequent Events:

The District has evaluated subsequent events through October 31, 2025, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on November 1. Interest payments are due semi-annually on May 1 and November 1.

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
2015 Series	3.00	10/1/2015	$ 9,605,000	11/1/2029
2016 Series	2.00 - 3.00	11/29/2016	$ 5,935,000	11/1/2028
2019-A Series	3.00 - 4.00	5/29/2019	$ 26,220,000	11/1/2038
2019-B Series	3.00 - 3.35	5/29/2019	$ 1,485,000	11/1/2029
2020-A Series	4.00	3/24/2020	$ 1,780,000	11/1/2039

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
2015 Series	$ 3,455,000	$ 0	$ 540,000	$ 2,915,000	$ 95,550
2016 Series	3,215,000	0	600,000	2,615,000	87,450
2019-A Series	25,195,000	0	455,000	24,740,000	941,575
2019-B Series	280,000	0	40,000	240,000	8,428
2020-A Series	1,780,000	0	0	1,780,000	71,200
	$ 33,925,000	$ 0	$ 1,635,000	$ 32,290,000	$ 1,204,203

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

	Principal	Interest	Total Principal and Interest
2026	1,730,000	1,151,099	2,881,099
2027	1,840,000	1,091,970	2,931,970
2028	1,950,000	1,028,812	2,978,812
2029	2,070,000	961,450	3,031,450
2030	1,980,000	890,313	2,870,313
2031 - 2035	10,460,000	3,267,350	13,727,350
2036 - 2040	12,260,000	1,017,925	13,277,925
	$ 32,290,000	$ 9,408,919	$ 41,698,919

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 15,752,522	$ (964,823)	$ 263,646	$ 15,051,345	$ 15,051,345	$ 0
Special Purpose Funds						
Supplemental General	5,238,319	(310,231)	0	4,928,088	4,928,088	0
Preschool-Aged At-Risk	330,700	0	0	330,700	253,426	(77,274)
At Risk (K-12)	894,500	0	0	894,500	805,251	(89,249)
Bilingual Education	5,916	0	0	5,916	0	(5,916)
Virtual Education	52,527	0	0	52,527	15,500	(37,027)
Capital Outlay	3,025,000	0	0	3,025,000	1,504,413	(1,520,587)
Driver Training	53,900	0	0	53,900	46,854	(7,046)
Food Service	1,278,500	0	0	1,278,500	809,310	(469,190)
Professional Development	57,414	0	0	57,414	36,440	(20,974)
Special Education	5,056,866	0	0	5,056,866	3,677,154	(1,379,712)
Career and Postsecondary Education	510,315	0	0	510,315	120,190	(390,125)
KPERS Contribution	1,681,034	0	0	1,681,034	1,389,450	(291,584)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	215,873	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	58,931	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	108,621	XXXXXXXXXX
High School Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	136,757	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	139,910	XXXXXXXXXX
Bond & Interest Fund	3,339,203	0	0	3,339,203	2,839,203	(500,000)
	$ 37,276,716	$ (1,275,054)	$ 263,646	$ 36,265,308	$ 32,136,716	$ (4,788,684)

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 218,089	$ 224,931	$ 0	$ 224,931
County Sources	18,268	39,320	0	39,320
State Sources	13,966,768	14,787,094	15,752,522	(965,428)
	14,203,125	15,051,345	$15,752,522	$ (701,177)
Expenditures				
Instruction	3,870,468	5,311,253	$ 5,159,634	$ 151,619
Student Support Services	234,560	252,192	238,000	14,192
Instructional Support Staff	75,732	129,438	113,200	16,238
General Administration	412,276	435,551	428,200	7,351
School Administration	1,282,093	1,251,035	1,355,530	(104,495)
Central Services	363,886	438,228	388,620	49,608
Operations & Maintenance	2,029,730	2,391,334	2,421,220	(29,886)
Student Transportation Services	691,367	641,240	748,700	(107,460)
Other Support Services	0	0	1,000	(1,000)
Transfers	5,243,013	4,201,074	4,898,418	(697,344)
Adjustment to Comply With Legal Max	0	0	(964,823)	964,823
Adjustment for Qualifying Budget Credits	0	0	263,646	(263,646)
	14,203,125	15,051,345	$15,051,345	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,325,747	$ 2,568,380	$ 2,355,956	$ 212,424
County Sources	252,119	261,736	230,154	31,582
State Sources	2,128,226	2,258,050	2,400,198	(142,148)
	4,706,092	5,088,166	$ 4,986,308	$ 101,858
Expenditures				
Instruction	4,456,247	3,875,434	$ 3,675,056	$ 200,378
General Administration	2,450	2,479	4,000	(1,521)
Transfers	201,312	1,050,175	1,559,263	(509,088)
Adjustment to Comply With Legal Max	0	0	(310,231)	310,231
	4,660,009	4,928,088	$ 4,928,088	$ 0
Receipts Over (Under) Expenditures	46,083	160,078		
Unencumbered Cash, Beginning	205,929	252,012		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 252,012	$ 412,090		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 195,000	$ 253,426	$ 330,700	$ (77,274)
	195,000	253,426	$ 330,700	$ (77,274)
Expenditures				
Instruction	195,000	253,426	$ 330,700	$ (77,274)
	195,000	253,426	$ 330,700	$ (77,274)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund	Current Year			
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 794,573	$ 989,133	$ 1,112,138	$ (123,005)
	794,573	989,133	$ 1,112,138	$ (123,005)
Expenditures				
Instruction	352,802	433,373	$ 477,000	$ (43,627)
Student Support Services	388,745	371,766	417,500	(45,734)
Central Services	2	112	0	112
	741,549	805,251	$ 894,500	$ (89,249)
Receipts Over (Under) Expenditures	53,024	183,882		
Unencumbered Cash, Beginning	8,493	61,517		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 61,517	$ 245,399		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 0	$ 0	$ 5,916	$ (5,916)
	0	0	$ 5,916	$ (5,916)
Expenditures				
Instruction	0	0	$ 5,916	$ (5,916)
	0	0	$ 5,916	$ (5,916)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 150	$ 1,850	$ 0	$ 1,850
Transfers	19,350	13,650	52,527	(38,877)
	19,500	15,500	$ 52,527	$ (37,027)
Expenditures				
Instruction	19,500	15,500	$ 52,527	$ (37,027)
	19,500	15,500	$ 52,527	$ (37,027)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 1,397,076	$ 1,760,466	$ 1,411,821	$ 348,645
County Sources	152,947	171,940	134,506	37,434
State Sources	537,007	662,189	662,228	(39)
	2,087,030	2,594,595	$ 2,208,555	$ 386,040
Expenditures				
Instruction	449,678	261,314	$ 500,000	$ (238,686)
Central Services	82,658	58,413	200,000	(141,587)
Operations & Maintenance	1,427,267	1,058,904	1,650,000	(591,096)
Transportation	3,850	106,239	175,000	(68,761)
Facility Acquisition & Construction Services	47,720	19,543	500,000	(480,457)
	2,011,173	1,504,413	$ 3,025,000	$ (1,520,587)
Receipts Over (Under) Expenditures	75,857	1,090,182		
Unencumbered Cash, Beginning	1,172,050	1,268,429		
Prior Year Canceled Encumbrances	20,522	4,741		
Unencumbered Cash, Ending	$ 1,268,429	$ 2,363,352		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 22,370	$ 27,315	$ 25,000	$ 2,315
State Sources	15,515	14,935	18,225	(3,290)
	37,885	42,250	$ 43,225	$ (975)
Expenditures				
Instruction	36,344	43,273	$ 43,900	$ (627)
Vehicle Operations, Maintenance Services	21,684	3,581	10,000	(6,419)
	58,028	46,854	$ 53,900	$ (7,046)
Receipts Over (Under) Expenditures	(20,143)	(4,604)		
Unencumbered Cash, Beginning	63,750	43,607		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 43,607	$ 39,003		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 493,168	$ 490,374	$ 571,700	$ (81,326)
State Sources	8,633	8,091	7,800	291
Federal Sources	381,370	259,383	309,915	(50,532)
	883,171	757,848	$ 889,415	$ (131,567)
Expenditures				
Operations & Maintenance	0	0	$ 316,000	$ (316,000)
Food Service Operation	804,936	809,310	962,500	(153,190)
	804,936	809,310	$ 1,278,500	$ (469,190)
Receipts Over (Under) Expenditures	78,235	(51,462)		
Unencumbered Cash, Beginning	523,190	601,437		
Prior Year Canceled Encumbrances	12	0		
Unencumbered Cash, Ending	$ 601,437	$ 549,975		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 4,134	$ 3,737	$ 7,500	$ (3,763)
Transfers	39,780	26,526	40,000	(13,474)
	43,914	30,263	$ 47,500	$ (17,237)
Expenditures				
Instruction	0	11,804	$ 0	11,804
Instructional Support Staff	35,872	13,598	46,602	(33,004)
General Administration	0	3,550	0	3,550
School Administration	0	6,728	0	6,728
Central Services	1,377	760	10,812	(10,052)
	37,249	36,440	$ 57,414	$ (32,778)
Receipts Over (Under) Expenditures	6,665	(6,177)		
Unencumbered Cash, Beginning	3,249	9,914		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 9,914	$ 3,737		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 568,855	$ 511,408	$ 250,000	$ 261,408
Federal Sources	0	0	80,000	(80,000)
Transfers	3,798,138	3,611,780	4,366,400	(754,620)
	4,366,993	4,123,188	$ 4,696,400	$ (573,212)
Expenditures				
Instruction	4,079,536	3,487,462	$ 4,804,366	$ (1,316,904)
Student Transportation Services	173,655	189,692	252,500	(62,808)
	4,253,191	3,677,154	$ 5,056,866	$ (1,379,712)
Receipts Over (Under) Expenditures	113,802	446,034		
Unencumbered Cash, Beginning	713,065	826,867		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 826,867	$ 1,272,901		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 103,778	$ 55,505	$ 0	$ 55,505
State Sources	9,053	18,285	0	18,285
Transfers	397,484	2,613	450,000	(447,387)
	510,315	76,403	$ 450,000	$ (373,597)
Expenditures				
Instruction	450,138	120,190	$ 510,315	$ (390,125)
	450,138	120,190	$ 510,315	$ (390,125)
Receipts Over (Under) Expenditures	60,177	(43,787)		
Unencumbered Cash, Beginning	138	60,453		
Prior Year Canceled Encumbrances	138	174		
Unencumbered Cash, Ending	$ 60,453	$ 16,840		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 1,400,862	$ 1,389,450	$ 1,681,034	$ (291,584)
	1,400,862	1,389,450	$ 1,681,034	$ (291,584)
Expenditures				
Instruction	992,091	933,404	$ 1,681,034	$ (747,630)
Student Support Services	45,108	66,064	0	66,064
Instructional Support Staff	9,526	17,610	0	17,610
General Administration	23,534	28,648	0	28,648
School Administration	154,375	121,285	0	121,285
Central Services	24,375	22,748	0	22,748
Operations & Maintenance	85,873	99,763	0	99,763
Student Transportation Services	56,314	57,998	0	57,998
Food Service Operation	9,666	41,930	0	41,930
	1,400,862	1,389,450	$ 1,681,034	$ (291,584)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,120,914	$ 2,246,586	$ 2,133,145	$ 113,441
County Sources	264,953	246,455	222,876	23,579
State Sources	546,499	603,428	865,821	(262,393)
	2,932,366	3,096,469	$ 3,221,842	$ (125,373)
Expenditures				
Debt Service	2,791,848	2,839,203	$ 3,339,203	$ (500,000)
	2,791,848	2,839,203	$ 3,339,203	$ (500,000)
Receipts Over (Under) Expenditures	140,518	257,266		
Unencumbered Cash, Beginning	3,756,895	3,897,413		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,897,413	$ 4,154,679		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 329,933	$ 205,612
	329,933	205,612
Expenditures		
Instruction	178,921	215,873
Operations & Maintenance	(1,197)	0
	177,724	215,873
Receipts Over (Under) Expenditures	152,209	(10,261)
Unencumbered Cash, Beginning	(152,209)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ (10,261)

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 36,204	$ 38,811
State Sources	35,265	38,277
Federal Sources	10,265	10,265
	81,734	87,353
Expenditures		
Instruction	65,876	31,630
Central Services	25,000	27,301
	90,876	58,931
Receipts Over (Under) Expenditures	(9,142)	28,422
Unencumbered Cash, Beginning	138,220	129,269
Prior Year Canceled Encumbrances	191	23
Unencumbered Cash, Ending	$ 129,269	$ 157,714

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 154,121
	0	154,121
Expenditures		
Operations & Maintenance	0	0
	0	0
Receipts Over (Under) Expenditures	0	154,121
Unencumbered Cash, Beginning	963,000	963,000
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 963,000	$ 1,117,121

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 81,242	$ 80,700
Transfers	200,000	200,000
	281,242	280,700
Expenditures		
Instruction	87,631	108,621
	87,631	108,621
Receipts Over (Under) Expenditures	193,611	172,079
Unencumbered Cash, Beginning	275,540	469,151
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 469,151	$ 641,230

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

High School Activity Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 76,655	$ 136,569
	76,655	136,569
Expenditures		
Instruction	140,655	136,757
	140,655	136,757
Receipts Over (Under) Expenditures	(64,000)	(188)
Unencumbered Cash, Beginning	64,000	0
Prior Year Canceled Encumbrances	0	188
Unencumbered Cash, Ending	$ 0	$ 0

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andale High School				
"A" Club	$ 13,558	$ 152,526	$ 109,301	$ 56,783
AHS Faculty Courtesy	261	0	261	0
All Sports-Pass	14,511	12,129	8,773	17,867
Art Club	30	0	0	30
Band Club	3,617	4,431	4,856	3,192
FFA Club	10,108	53,533	59,012	4,629
Baseball Club	2,149	11,064	1,594	11,619
Basketball Boys Club	3,971	9,039	6,699	6,311
Basketball Girls Club	86	0	0	86
Bowling	3,344	5,215	3,259	5,300
Cheerleading	3,549	26,548	27,696	2,401
Choir Club	1,359	5,176	6,267	268
College and Career	0	0	0	0
Concessions	17,968	54,035	42,781	29,222
Cross Country Club	1,253	964	609	1,608
Dance Team	7,762	10,467	14,726	3,503
Donations	4,790	5,035	5,281	4,544
Drama Club	3,453	22,768	22,826	3,395
Carpentry/Other	3,519	3,112	1,775	4,856
FBLA	2,371	7,447	7,439	2,379
FCA Club	519	0	0	519
Clay Target	384	38,405	29,466	9,323
Foods Club	6,497	3,601	413	9,685
Football Club	7,754	36,877	44,631	0
Foreign Language Club	65	0	65	0
Golf/Other	1,506	5,353	4,882	1,977
Hispanic/Other	0	1,147	140	1,007
Library Club	2,795	440	0	3,235
National Honor Society	502	1,038	562	978
	117,681	470,350	403,314	184,717

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andale High School (Continued)				
Odyssey of the Mind	39	0	0	39
Pop Machines	43	102	0	145
Robotics Club	0	0	0	0
SADD/SAFE/Other	988	4,577	2,573	2,992
Sales Tax/Other	0	141	0	141
Monthly Interest	138	44	0	182
Scholars Bowl Club	144	0	0	144
Shop Club	1,721	3,775	1,748	3,748
Softball Club	5,686	8,912	7,847	6,751
Special Projects	274	506	476	304
Stuco	1,809	3,299	4,154	954
Stuco Special Projects	310	1,676	1,676	310
The Tribe/Other/The Tribe	38	3,023	0	3,061
Track Club	5,723	3,360	4,514	4,569
Volleyball Club	267	2,209	0	2,476
Weightlifting Club	57	9,016	8,827	246
Wrestling Club	1,566	14,280	1,566	14,280
Yearbook	150	20,919	16,432	4,637
Gate - Bsbl/Sftb/Other	0	4,785	4,785	0
Gate - Bball/Other	0	15,929	15,929	0
Gate - Football/Other	0	18,650	18,650	0
Gate - VB/Other	0	2,102	2,102	0
Gate - Wrestling/Other/Ge	0	665	665	0
Class of 2024	645	0	645	0
Class of 2025	731	0	303	428
Class of 2026	713	11,917	10,228	2,402
Class of 2027	293	485	103	675
Class of 2027	0	490	381	109
	139,016	601,212	506,918	233,310

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Garden Plain High School				
Clay Target Shooting	5,323	3,101	936	7,488
Purchases	0	0	0	0
Drama Club	48	29,397	25,144	4,301
Forensics	809	1,687	1,408	1,088
Scholar's Bowl	772	73	0	845
National Honor Society	1,546	1,265	1,197	1,614
Tech Ed Club	442	0	368	74
SADD/SAFE	3,130	820	1,230	2,720
Stuco	1,536	4,347	3,665	2,218
Kays	3,242	2,502	2,826	2,918
Building Fund	157	530	50	637
Entrepreneurship	3,629	49,569	48,049	5,149
Art Club	1,347	3,321	3,715	953
Band/Choir	20	9,492	6,536	2,976
Acc. Reader	340	0	54	286
FACs	4,050	1,941	3,122	2,869
Science Club	3	0	3	0
Shop Club	2,203	10,512	8,986	3,729
Robotics/Other	11,503	0	1,404	10,099
Yearbook Club	6,657	9,694	10,531	5,820
Class of 2023	428	35	463	0
Class of 2024	114	0	114	0
Class of 2025	1,137	287	1,032	392
Class of 2026	3,459	11,419	10,382	4,496
Class of 2027	1,146	5,735	1,661	5,220
Class of 2028	0	1,962	140	1,822
Class of 2029	0	133	0	133
	53,041	147,822	133,016	67,847

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Garden Plain High School (Continued)				
Athletic Club	14,121	23,299	25,830	11,590
Wrestling Meet	5,976	2,986	2,793	6,169
Track Club	1,748	25,825	25,057	2,516
Track Meet	2,227	1,050	1,094	2,183
Volleyball Tournaments	1,961	700	2,660	1
Volleyball Club	48	13,976	8,978	5,046
Girls Basketball Club	2,053	1,830	1,946	1,937
Cheerleading Club	1,319	12,078	11,996	1,401
Dance Team	2,776	6,569	8,250	1,095
Football Club	906	19,513	20,328	91
Boys Basketball Club	1,670	1,561	607	2,624
GPHS BB Classic	3,085	0	0	3,085
Wrestling Club	1,084	1,578	1,666	996
Football Gate Receipts	0	12,307	12,307	0
Volleyball Gate Receipts	0	2,994	2,994	0
Basketball Gate Receipts	0	12,839	12,839	0
	92,015	286,927	272,361	106,581
Total Agency Funds	$ 231,031	$ 888,139	$ 779,279	$ 339,891

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
School Projects							
Andale High School	$ 1,340	$ 0	$ 0	$ 0	$ 1,340	$ 0	$ 1,340
Garden Plain High School	7,610	0	29,443	27,569	9,484	0	9,484
Andale Elementary-Middle School	29,320	0	34,805	24,004	40,121	0	40,121
Garden Plain Elementary School	69,882	0	39,802	40,434	69,250	0	69,250
St. Marks Elementary School	19,239	0	34,068	27,798	25,509	0	25,509
Colwich Elementary School	36,728	0	22,171	20,105	38,794	0	38,794
Total District Activity Funds	$ 164,119	$ 0	$ 160,289	$ 139,910	$ 184,498	$ 0	$ 184,498