UNIFIED SCHOOL DISTRICT #343

Perry, Kansas

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Fiscal Year Ended June 30, 2025

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District #343
Perry, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Unified School District #343, as of and for the year ended June 30, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District #343 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 Unified School District #343 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 Unified School District #343 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, the summary of receipts and disbursements – agency funds – regulatory basis, and the summary schedule of regulatory basis receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the

underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Unified School District #343 as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated December 27, 2024, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the schedule of receipts and expenditures – actual and budget regulatory basis, for each individual fund, for the year ended June 30, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

Chanute, Kansas
December 8, 2025

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2025
General	$ 0.09	$ 7,689,132.10	$ 7,689,132.19	$ -	$ 320,262.47	$ 320,262.47
Supplemental General	146,873.87	2,551,412.55	2,560,412.73	137,873.69	2,433.82	140,307.51
Special Purpose Funds:						
Vocational Education	199,318.36	129,603.45	129,603.35	199,318.46	11,604.57	210,923.03
Virtual Education	70,000.00	28,902.00	28,902.00	70,000.00	-	70,000.00
Special Education	565,548.56	1,519,066.41	1,453,814.86	630,800.11	11.53	630,811.64
Driver Training	20,947.88	8,651.00	6,576.05	23,022.83	-	23,022.83
Food Service	198,851.70	417,002.21	461,740.08	154,113.83	(1,084.34)	153,029.49
Capital Outlay	1,959,096.45	1,573,416.31	1,481,446.00	2,051,066.76	152,079.41	2,203,146.17
Bilingual Education	60,912.45	255.00	-	61,167.45	-	61,167.45
Professional Development	107,287.33	31,653.00	31,652.56	107,287.77	2,296.55	109,584.32
KPERS Special Retirement Contributions	-	658,614.54	658,614.54	-	-	-
K-12 At-Risk	120,960.20	949,902.68	840,132.32	230,730.56	49,941.62	280,672.18
4 Year Old At-Risk	154,436.98	155,668.29	154,437.00	155,668.27	16,331.93	172,000.20
District Activity Funds	226,856.19	527,136.27	521,504.44	232,488.02	-	232,488.02
Textbook Rent	140,700.50	299,173.97	163,268.69	276,605.78	-	276,605.78
Contingency Reserve	592,552.48	100,000.00	-	692,552.48	-	692,552.48
Title I	-	109,592.00	109,592.00	-	14,046.68	14,046.68
Title II	-	20,774.00	20,774.00	-	305.55	305.55
Title IV Safe & Drug Free	-	15,502.00	15,502.00	-	-	-
Elementary and Secondary School Emergency Relief III	(30,456.60)	103,766.00	73,309.40	-	-	-
KDHE Testing Grant	(17,595.72)	45,124.69	27,528.97	-	2.39	2.39
Gifts and Grant	77,911.81	75,976.25	146,723.36	7,164.70	-	7,164.70
Daycare Program	301,396.88	228,624.36	177,912.57	352,108.67	70.54	352,179.21
Pre-K Pilot Program	15.47	14,930.00	14,945.47	-	-	-
Series 2023 Bond	18,794,786.14	703,027.07	11,937,036.55	7,560,776.66	104,104.81	7,664,881.47

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

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2025
Bond and Interest Fund:						
Bond and Interest	$ 1,999,276.27	$ 1,521,128.41	$ 2,240,424.54	$ 1,279,980.14	$ -	$ 1,279,980.14
Total Reporting Entity (Excluding Agency Funds)	$ 25,689,677.29	$ 19,478,034.56	$ 30,944,985.67	$ 14,222,726.18	$ 672,407.53	$ 14,895,133.71

Composition of Cash	
Checking and Money Market Account	$ 5,563,881.40
Activity Checking Accounts	259,986.93
Certificates of Deposit	1,442,382.82
Trust Accounts:	
Investments	7,656,381.47
Total Cash	14,922,632.62
Less Agency Funds per Schedule 3	(27,498.91)
Total Reporting Entity (Excluding Agency Funds)	$ 14,895,133.71

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

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas

Notes to the Financial Statement
June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statement and schedules of Unified School District #343 (the 'District'), Perry, Kansas, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies follow. Note 1 describes how the District's accounting policies differ from accounting principles generally accepted in the United States of America.

Financial Reporting Entity

The District is a municipal corporation governed by an elected seven-member board. This financial statement and schedules present Unified School District #343.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the District exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the District. Related municipal entities are not required to be included in the District's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG). Based upon the application of this criterion, the following is a brief review of potential related entity:

USD 343 Endowment Association - The economic resources received or held by the related municipal entity are held almost entirely for the direct benefit of the District. The USD 343 Endowment Association was formed to promote and foster the educational purposes of the District, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the District. The Endowment acts largely as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the District. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, the Endowment serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by the Endowment board of directors. The Endowment can sue and be sued, and can buy, sell, or lease real property. Separate internal financial statements are available at the Endowment Association.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Unified School District #343, for the year ended June 30, 2025:

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Regulatory Basis Fund Types (Continued)

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

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific 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 – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection account, etc.).

Basis of Presentation – Regulatory Basis of Accounting

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

The municipality 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 municipality to use the regulatory basis of accounting.

Property Taxes

In accordance with governing state statutes, property taxes levied during the current year are a regulatory receipt source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for regulatory receipt recognition purposes, taxes levied during the current year are not due and receivable until the ensuing year. At December 31 such taxes are a lien on the property.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as regulatory receipts. In the financial statement and budget comparison schedules presented in this report, reimbursements and refunds are recorded as regulatory receipts. The reimbursements are recorded as cash receipts when received by the District Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time District employees are members of the State of Kansas Public Employees Retirement System which is a multi-employer state-wide pension plan. The District's policy is the State of Kansas will fund all pension costs accrued; such costs to be funded are actuarially determined annually by the State.

Budgetary Information

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

1. Preparation of the budget for the succeeding fiscal year on or before August 1st.
2. Publication in the local newspaper of the proposed budget and a 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 the publication of a 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 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. During the year, the District did not amend any funds, but the General Fund and Supplemental General Fund were decreased to the legal maximum budget based upon final enrollment numbers being lower than originally budgeted.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

- Textbook Rent Fund
- Contingency Reserve Fund
- Title I Fund
- Title II Fund
- Title IV Safe & Drug Free Fund
- Elementary and Secondary School Emergency Relief III Fund
- KDHE Testing Grant Fund
- Gifts and Grant Fund
- Daycare Program Fund
- Pre-K Pilot Program Fund
- Series 2023 Bond Fund

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.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes
Statement 1 and Schedule 1 have been prepared in order to show compliance with the cash basis and budget laws of Kansas. As shown in Statement 1 and Schedule 1, the District was in apparent compliance with the cash basis and budget laws of Kansas.

3. DEPOSITS AND INVESTMENTS

As of June 30, 2025, the District has the following investments.

Investment Type	Cost	Fair Value	Rating
Agency Money Market			
Less than one year maturity	$ 252,500.00	$ 252,500.00	AAA
Federal Agency			
Less than one year maturity	7,403,881.47	7,403,881.47	AAA
Total Investment	$ 7,656,381.47	$ 7,656,381.47	

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 branch or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

3. DEPOSITS AND INVESTMENTS (Continued)

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. The District's allocation of investments as of June 30, 2025, is as follows:

Investments	Percentage of Investments
Agency Money Market	3.30%
Federal Agency	96.70%

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 year-end, the District's carrying amount of deposits was $7,266,251.15 and the bank balance was $8,180,435.87. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $500,000.00 was covered by FDIC insurance and $7,680,435.87 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

4. RIGHT TO USE CONTRACTS

As of June 30, 2025 the District has entered into a number of contracts for various pieces of office equipment. Total payments for the year ended June 30, 2025, was $16,118.69. Under the current agreements, the future minimum rentals are as follows:

2026	$	14,998.00
2027		14,998.00
2028		14,998.00

5. 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	Balances Beginning of Year	Additions/ New Debt	Reductions/ Principal Paid	Balances End of Year	Interest Paid
General Obligation Bonds									
Series 2020-Refunding	0.94%	7/7/2020	$ 3,940,000.00	9/1/2024	$ 1,085,000.00	$ -	$ 1,085,000.00	$ -	$ 5,099.50
Series 2023	5.50%	11/28/2023	17,800,000.00	9/1/2048	17,800,000.00	-	-	17,800,000.00	1,150,325.04
Finance Lease									
Energy Facility Improvements	1.70%	4/14/2020	812,504.83	3/31/2030	330,241.73	-	80,754.58	249,487.15	7,820.26
Total Contractual Indebtedness					$ 19,215,241.73	$ -	$ 1,165,754.58	$ 18,049,487.15	$ 1,163,244.80

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

Issue	June 30, 2026	June 30, 2027	June 30, 2028	June 30, 2029	June 30, 2030	June 30, 2031-2035	June 30, 2036-2040	June 30, 2041-2045	June 30, 2046-2049	Less proceeds not drawn down	Totals
Principal											
General Obligation Bonds											
Paid with Tax Levies											
Series 2023	$ -	$ 405,000.00	$ 425,000.00	$ 450,000.00	$ 475,000.00	$ 2,790,000.00	$ 3,645,000.00	$ 4,770,000.00	$ 4,840,000.00	$ -	$ 17,800,000.00
Finance Lease											
Energy Facility Improvements	82,155.50	83,580.71	85,021.41	86,505.59	65,840.06	-	-	-	-	(153,616.12)	249,487.15
Total Principal	82,155.50	488,580.71	510,021.41	536,505.59	540,840.06	2,790,000.00	3,645,000.00	4,770,000.00	4,840,000.00	(153,616.12)	18,049,487.15
Interest											
General Obligation Bonds											
Paid with Tax Levies											
Series 2023	979,000.00	967,862.50	945,037.50	920,975.00	895,537.50	4,044,975.00	3,165,112.50	2,015,200.00	550,275.00	-	14,483,975.00
Finance Lease											
Energy Facility Improvements	6,419.34	4,994.13	3,553.43	2,069.25	569.70	-	-	-	-	-	17,605.85
Total Interest	985,419.34	972,856.63	948,590.93	923,044.25	896,107.20	4,044,975.00	3,165,112.50	2,015,200.00	550,275.00	-	14,501,580.85
Total Principal and Interest	$ 1,067,574.84	$ 1,461,437.34	$ 1,458,612.34	$ 1,459,549.84	$ 1,436,947.26	$ 6,834,975.00	$ 6,810,112.50	$ 6,785,200.00	$ 5,390,275.00	$ (153,616.12)	$ 32,551,068.00

6. FINANCE LEASE OBLIGATIONS

The District has entered into a finance lease agreement in order to finance the acquisition of energy saving equipment. Payments are made annually, including interest at 1.70%. Final maturity of the lease is March 31, 2030. Future minimum lease payments are as follows:

Year Ended June 30	Totals
2026	$ 88,574.84
2027	88,574.84
2028	88,574.84
2029	88,574.84
2030	66,409.76
Total Payments from District	420,709.12
Less: Imputed Interest	(17,605.85)
Net Present Value of Minimum Lease Payments	403,103.27
Less: Amount not Drawn down	(153,616.12)
Less: Current Maturities	(82,155.50)
Long-Term Finance Lease Obligations	$ 167,331.65

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 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.

7. DEFINED BENEFIT PENSION PLAN (Continued)

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 authorized 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 contribution 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 authorized two additional transfer 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 $658,614.54 for the year ended June 30, 2025.

Net Pension Liability

At June 30, 2025, the District's proportionate share of the collective net pension liability reported by KPERS was $6,120,896.00. 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 these financial statements.

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.

8. 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.

Compensated Absences:

Sick Leave
Full time twelve month employees are entitled to sick leave at a rate of seven days per year. After an employee accumulates 10 days of sick leave, the unused sick leave for a given year may be reimbursed or added to accumulated sick leave as directed by the employee. Days that are reimbursable are those days that you received for the current school year and have not been used, not those accumulated in prior years. Accumulated sick leave is only eligible for reimbursement at retirement and at a different rate. Upon retiring (as retirement is defined by Kansas Public Employment System- age plus years of experience totals 85), from the district with twenty years of experience in the district, the classified employee will be reimbursed for all accumulated sick leave. Upon retiring from the district with fifteen years of experience in the district, the classified employee will be reimbursed for 75% of accumulated sick leave. Upon retiring from the district with ten years of experience in the district, the classified employee will be reimbursed for 50% of accumulated sick leave. Rate of pay would be the daily contract rate at the time of separation or the last five years' average daily rate, whichever is greater.

Discretionary Leave
All classified employees are eligible for discretionary leave. Earned discretionary days are awarded every July 1. Full time twelve month employees receive discretionary days at a rate of seven days, 10 month employees receive 6 days and 9 month employees receive 5 days, per year.

Unused sick and discretionary leave may be accumulated to a maximum of sixty days. Individuals reaching the maximum accumulation will also receive annual sick leave and discretionary leave at the beginning of each year to be used before accumulated leave. All unused discretionary leave will accumulate as sick leave.

Vacation Leave
Employees on 12 month contracts will receive vacation days each contract year as follows. 0-5 years of service 2 weeks, 6-15 years of service 3 weeks, and 16+ years of service 4 weeks. Unused leave will carryover, but will not be paid out upon separation from the District.

The District accrues a liability for compensated absences which meet the following criteria:

1) The District's obligation relating to employees' rights to receive compensation for future absences is attributed to employee's services already rendered.
2) The obligation relates to rights that vest or accumulate.
3) Payment of the compensation is probable.
4) The amount can be reasonably estimated.

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

In accordance with the above criteria, the District has estimated a liability for vacation carryover of $49,429.63. The District has not accrued a liability for sick leave earned, but not taken, by District employees, as the amounts cannot be reasonably estimated at this time.

Other Post-Employment Benefits:
The district has a plan which covers employees who voluntarily take early retirement. Any employee is eligible for early retirement if such person is a full time employee, has at least fifteen years of full time service, and is eligible for retirement benefits under KPERS. Benefits are payable for a period of six years or until the recipient reaches 65 years of age, whichever may first occur. The Plan does not issue a separate, publicly available report.

Funded Status and Funding Progress: Since the year of implementation the Plan was not funded, therefore, there is no funded status of the Plan. The Plan is funded as obligations occur.

Other Post-Employment Benefits:
Early retirement incentive payments included in expenditures for the year ended June 30, 2025, were $34,500.00. As of June 30, 2025 the future early retirement incentive payments are expected to be as follows:

Year Ending June 30	Amount	Number of Participants
2026	$ 21,300.00	10
2027	14,100.00	7
2028	12,000.00	5
2029	7,200.00	3
2030	2,400.00	1
Thereafter	4,800.00	1

For the year ended June 30, 2025, the District has estimated a net unfunded obligation for future OPEB's of $61,800.00 for employees not already taking early retirement as of June 30, 2025.

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 these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government 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. There is no cost to the district under this program.

9. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The District manages these risks of loss through the purchase of various insurance policies.

10. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and state grantors. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

11. INTERFUND TRANSFERS

Operating transfers were as follows:

From Fund:	To Fund:	Statutory Authority	Amount
General	Special Education	K.S.A. 72-5167	$ 1,056,447.36
General	K-12 At-Risk	K.S.A. 72-5167	733,457.68
General	Capital Outlay	K.S.A. 72-5167	257,538.00
General	Virtual Education	K.S.A. 72-5167	9,634.00
General	Contingency Reserve	K.S.A. 72-5167	100,000.00
Supplemental General	K-12 At-Risk	K.S.A. 72-5143	216,445.00
Supplemental General	Special Education	K.S.A. 72-5143	450,294.26
Supplemental General	Virtual Education	K.S.A. 72-5143	19,268.00
Supplemental General	Vocational Education	K.S.A. 72-5143	114,255.00
Supplemental General	Food Service	K.S.A. 72-5143	43,740.00
Supplemental General	Professional Development	K.S.A. 72-5143	31,343.00
Supplemental General	Bilingual Education	K.S.A. 72-5143	255.00
Supplemental General	Textbook Rent	K.S.A. 72-5143	271,810.00
Supplemental General	4 Year Old At-Risk	K.S.A. 72-5143	155,668.29

12. SUBSEQUENT EVENTS

The District evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statement. Additionally, there were no non-recognized subsequent events requiring disclosure

SUPPLEMENTARY INFORMATION

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
Summary of Expenditures - Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Fiscal Year Ended June 30, 2025

Funds	Certified Budget	Adjustments to Comply with Legal Maximum	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Charged to Current Year Budget	Variance - Over (Under)
General	$ 7,709,116.00	$ (107,604.00)	$ 87,620.10	$ 7,689,132.10	$ 7,689,132.19	$ 0.09
Supplemental General	2,553,174.00	(33,441.00)	40,679.73	2,560,412.73	2,560,412.73	-
Special Purpose Funds:						
Vocational Education	209,668.00	-	-	209,668.00	129,603.35	(80,064.65)
Virtual Education	85,000.00	-	-	85,000.00	28,902.00	(56,098.00)
Special Education	2,047,550.00	-	-	2,047,550.00	1,453,814.86	(593,735.14)
Driver Training	30,198.00	-	-	30,198.00	6,576.05	(23,621.95)
Food Service	530,746.00	-	-	530,746.00	461,740.08	(69,005.92)
Capital Outlay	3,039,859.00	-	-	3,039,859.00	1,481,446.00	(1,558,413.00)
Bilingual Education	61,933.00	-	-	61,933.00	-	(61,933.00)
Professional Development	114,788.00	-	-	114,788.00	31,652.56	(83,135.44)
KPERS Special Retirement Contributions	808,480.00	-	-	808,480.00	658,614.54	(149,865.46)
K-12 At-Risk	966,757.00	-	-	966,757.00	840,132.32	(126,624.68)
4 Year Old At-Risk	154,437.00	-	-	154,437.00	154,437.00	-
Bond and Interest Fund:						
Bond and Interest	2,240,425.00	-	-	2,240,425.00	2,240,424.54	(0.46)

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Reimbursed Expense	$ 24,799.66	$ 87,620.10	$ -	$ 87,620.10
State Sources				
General State Aid	6,179,056.00	6,625,949.00	6,564,782.00	61,167.00
Special Education Aid	909,607.00	975,563.00	1,144,334.00	(168,771.00)
Total Receipts	7,113,462.66	7,689,132.10	$ 7,709,116.00	$ (19,983.90)
Expenditures				
Instruction	2,356,218.14	2,397,713.89	$ 2,758,868.00	$ (361,154.11)
Support Services				
Student Support	251,373.47	242,539.27	288,415.00	(45,875.73)
Instructional Support	141,925.30	165,720.40	188,257.00	(22,536.60)
General Administration	439,922.46	503,813.46	546,677.00	(42,863.54)
School Administration	573,238.22	666,057.19	601,744.00	64,313.19
Operations and Maintenance	737,470.90	1,048,718.43	927,632.00	121,086.43
Student Transportation Services	565,889.31	507,492.51	657,307.00	(149,814.49)
Operating Transfers to:				
Special Education Fund	986,758.11	1,056,447.36	1,144,334.00	(87,886.64)
K-12 At-Risk Fund	637,018.00	733,457.68	595,882.00	137,575.68
Contingency Reserve Fund	-	100,000.00	-	100,000.00
Food Service Fund	20,000.00	-	-	-

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Virtual Education Fund	$ -	$ 9,634.00	$ -	$ 9,634.00
Textbook Rent Fund	168,651.03	-	-	-
Capital Outlay Fund	234,997.72	257,538.00	-	257,538.00
Total Certified Budget			7,709,116.00	(19,983.81)
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(107,604.00)	107,604.00
Adjustment for Qualifying Budget Credits			87,620.10	(87,620.10)
Total Expenditures	7,113,462.66	7,689,132.19	$ 7,689,132.10	$ 0.09
Receipts Over (Under) Expenditures	-	(0.09)		
Unencumbered Cash, Beginning	0.09	0.09		
Unencumbered Cash, Ending	$ 0.09	$ -		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 1,737,973.34	$ 1,911,202.34	$ 2,010,928.00	$ (99,725.66)
Delinquent Tax	27,163.76	28,071.90	9,840.00	18,231.90
Reimbursed Expense	38,220.83	40,679.73	-	40,679.73
County Sources				
Motor Vehicle Tax	147,444.05	147,761.43	142,384.00	5,377.43
Recreational Vehicle Tax	3,424.81	3,218.80	4,676.00	(1,457.20)
Commercial Vehicle Tax	7,360.54	8,052.21	6,867.00	1,185.21
16/20M Truck Tax	3,490.29	3,221.14	-	3,221.14
State Sources				
Supplemental State Aid	471,893.00	409,205.00	414,635.00	(5,430.00)
Operating Transfer from				
Contingency Reserve Fund	-	-	36,000.00	(36,000.00)
Total Receipts	2,436,970.62	2,551,412.55	$ 2,589,330.00	$ (37,917.45)
Expenditures				
Instruction	1,307,515.66	1,011,544.18	$ 1,772,012.00	$ (760,467.82)
Support Services				
Student Support	34,680.42	3,684.18	57,130.00	(53,445.82)
Instructional Support	-	2,456.12	-	2,456.12
General Administration	-	10,491.55	-	10,491.55
School Administration	-	44,191.13	-	44,191.13
Central Services	117,040.00	168,298.61	139,100.00	29,198.61
Operations and Maintenance	-	16,668.41	-	16,668.41
Operating Transfers to:				
K-12 At-Risk Fund	212,884.00	216,445.00	199,914.00	16,531.00
4 Year Old At-Risk Fund	65,042.00	155,668.29	-	155,668.29
Vocational Education Fund	33,048.00	114,255.00	-	114,255.00
Food Service Fund	56,090.00	43,740.00	-	43,740.00
Textbook Rent Fund	20,971.73	271,810.00	-	271,810.00
Professional Development Fund	68,348.00	31,343.00	-	31,343.00
Virtual Education Fund	-	19,268.00	-	19,268.00
Bilingual Education Fund	237.00	255.00	1,021.00	(766.00)

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Operating Transfers to: (Continued)				
Special Education Fund	$ 487,740.02	$ 450,294.26	$ 383,997.00	$ 66,297.26
Total Certified Budget			2,553,174.00	7,238.73
Adjustments to Budget				
Adjustment to Comply with Legal Maximum Budget			(33,441.00)	33,441.00
Adjustment for Qualifying Budget Credits			40,679.73	(40,679.73)
Total Expenditures	2,403,596.83	2,560,412.73	$ 2,560,412.73	$ -
Receipts Over (Under) Expenditures	33,373.79	(9,000.18)		
Unencumbered Cash, Beginning	113,500.08	146,873.87		
Unencumbered Cash, Ending	$ 146,873.87	$ 137,873.69		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
VOCATIONAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
State Aid	$ 5,972.00	$ 6,609.00	$ 10,350.00	$ (3,741.00)
Federal Sources				
Federal Grant	5,795.71	8,739.45	-	8,739.45
Operating Transfers from				
Supplemental General Fund	33,048.00	114,255.00	-	114,255.00
Total Receipts	44,815.71	129,603.45	$ 10,350.00	$ 119,253.45
Expenditures				
Instruction	80,116.23	129,603.35	$ 209,668.00	$ (80,064.65)
Total Expenditures	80,116.23	129,603.35	$ 209,668.00	$ (80,064.65)
Receipts Over (Under) Expenditures	(35,300.52)	0.10		
Unencumbered Cash, Beginning	234,618.88	199,318.36		
Unencumbered Cash, Ending	$ 199,318.36	$ 199,318.46		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
VIRTUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Interest on Idle Funds	$ -	$ -	$ 15,000.00	$ (15,000.00)
Operating Transfers from:				
General Fund	-	9,634.00	-	9,634.00
Supplemental General Fund	-	19,268.00	-	19,268.00
Total Receipts	-	28,902.00	$ 15,000.00	$ 13,902.00
Expenditures				
Instruction	-	28,902.00	$ 85,000.00	$ (56,098.00)
Total Expenditures	-	28,902.00	$ 85,000.00	$ (56,098.00)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	70,000.00	70,000.00		
Unencumbered Cash, Ending	$ 70,000.00	$ 70,000.00		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
SPECIAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Other Receipts	$ 5,718.80	$ 6,391.60	$ -	$ 6,391.60
Federal Sources				
Federal Grant	26,222.00	5,933.19	-	5,933.19
Operating Transfers from:				
General Fund	986,758.11	1,056,447.36	1,144,334.00	(87,886.64)
Supplemental General Fund	487,740.02	450,294.26	383,997.00	66,297.26
Total Receipts	1,506,438.93	1,519,066.41	$ 1,528,331.00	$ (9,264.59)
Expenditures				
Instruction	1,329,250.00	1,387,600.68	$ 1,979,995.00	$ (592,394.32)
Support Services				
Operations and Maintenance	-	22,294.00	-	22,294.00
Student Transportation Services	58,697.96	43,920.18	67,555.00	(23,634.82)
Total Expenditures	1,387,947.96	1,453,814.86	$ 2,047,550.00	$ (593,735.14)
Receipts Over (Under) Expenditures	118,490.97	65,251.55		
Unencumbered Cash, Beginning	447,057.59	565,548.56		
Unencumbered Cash, Ending	$ 565,548.56	$ 630,800.11		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
DRIVER TRAINING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Student Receipts	$ 3,395.00	$ 3,866.00	$ 2,500.00	$ 1,366.00
State Sources				
State Aid	6,815.00	4,785.00	6,750.00	(1,965.00)
Total Receipts	10,210.00	8,651.00	$ 9,250.00	$ (599.00)
Expenditures				
Instruction	7,912.28	5,651.64	$ 28,948.00	$ (23,296.36)
Support Services				
Operations & Maintenance	46.22	924.41	1,250.00	(325.59)
Total Expenditures	7,958.50	6,576.05	$ 30,198.00	$ (23,621.95)
Receipts Over (Under) Expenditures	2,251.50	2,074.95		
Unencumbered Cash, Beginning	18,696.38	20,947.88		
Unencumbered Cash, Ending	$ 20,947.88	$ 23,022.83		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
FOOD SERVICE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Food Service Sales	$ 151,229.33	$ 164,838.64	$ 180,597.00	$ (15,758.36)
State Sources				
Food Service Aid	3,577.51	3,345.08	2,152.00	1,193.08
Federal Sources				
Child Nutrition Aid	234,963.66	205,078.49	149,145.00	55,933.49
Operating Transfers from:				
General Fund	20,000.00	-	-	-
Supplemental General Fund	56,090.00	43,740.00	-	43,740.00
Total Receipts	465,860.50	417,002.21	$ 331,894.00	$ 85,108.21
Expenditures				
Support Services				
Operations and Maintenance	3,513.45	2,355.15	$ 3,665.00	$ (1,309.85)
Operation of Non-Instructional Services				
Food Service Operations	442,369.48	459,384.93	527,081.00	(67,696.07)
Total Expenditures	445,882.93	461,740.08	$ 530,746.00	$ (69,005.92)
Receipts Over (Under) Expenditures	19,977.57	(44,737.87)		
Unencumbered Cash, Beginning	178,874.13	198,851.70		
Unencumbered Cash, Ending	$ 198,851.70	$ 154,113.83		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 828,410.30	$ 898,591.02	$ 858,896.00	$ 39,695.02
Delinquent Tax	11,833.44	13,004.85	4,698.00	8,306.85
Interest on Idle Funds	222,733.54	243,226.43	150,000.00	93,226.43
Other Receipts	15,162.97	25,410.86	-	25,410.86
County Sources				
Motor Vehicle Tax	61,047.74	66,674.57	64,686.00	1,988.57
Recreational Vehicle Tax	1,421.84	1,448.59	2,124.00	(675.41)
Commercial Vehicle Tax	3,209.56	3,619.07	3,120.00	499.07
16/20M Truck Tax	1,401.64	1,425.70	-	1,425.70
Federal Sources				
Federal Impact Aid	21,865.00	-	-	-
Flood Control	52,033.58	62,477.22	-	62,477.22
Operating Transfers from				
General Fund	234,997.72	257,538.00	-	257,538.00
Total Receipts	1,454,117.33	1,573,416.31	$ 1,083,524.00	$ 489,892.31
Expenditures				
Instruction	39,715.73	1,178.06	$ 478,110.00	$ (476,931.94)
Support Services				
General Administration	-	762.47	-	762.47
School Administration	55.80	59.85	-	59.85
Operations and Maintenance	512,884.55	898,162.91	1,011,475.00	(113,312.09)
Student Transportation Services	173,352.00	130,051.18	570,000.00	(439,948.82)
Debt Service	88,574.84	88,574.84	-	88,574.84
Architecture and Engineering	9,570.00	-	50,000.00	(50,000.00)

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
CAPITAL OUTLAY FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Continued)				
Site Improvement	$ 350,706.47	$ 362,656.69	$ 930,274.00	$ (567,617.31)
Total Expenditures	1,174,859.39	1,481,446.00	$ 3,039,859.00	$ (1,558,413.00)
Receipts Over (Under) Expenditures	279,257.94	91,970.31		
Unencumbered Cash, Beginning	1,679,338.51	1,959,096.45		
Cancelled Encumbrance	500.00	-		
Unencumbered Cash, Ending	$ 1,959,096.45	$ 2,051,066.76		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
BILINGUAL EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Supplemental General Fund	$ 237.00	$ 255.00	$ 1,021.00	$ (766.00)
Total Receipts	237.00	255.00	$ 1,021.00	$ (766.00)
Expenditures				
Instruction	-	-	$ 61,933.00	$ (61,933.00)
Total Expenditures	-	-	$ 61,933.00	$ (61,933.00)
Receipts Over (Under) Expenditures	237.00	255.00		
Unencumbered Cash, Beginning	60,675.45	60,912.45		
Unencumbered Cash, Ending	$ 60,912.45	$ 61,167.45		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
Professional Development Aid	$ 237.00	$ 310.00	$ 7,500.00	$ (7,190.00)
Operating Transfers from				
Supplemental General Fund	68,348.00	31,343.00	-	31,343.00
Total Receipts	68,585.00	31,653.00	$ 7,500.00	$ 24,153.00
Expenditures				
Support Services				
Instructional Support	33,284.31	31,652.56	$ 114,788.00	$ (83,135.44)
Total Expenditures	33,284.31	31,652.56	$ 114,788.00	$ (83,135.44)
Receipts Over (Under) Expenditures	35,300.69	0.44		
Unencumbered Cash, Beginning	71,986.64	107,287.33		
Unencumbered Cash, Ending	$ 107,287.33	$ 107,287.77		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
KPERS SPECIAL RETIREMENT CONTRIBUTIONS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State Sources				
KPERS Aid	$ 703,025.61	$ 658,614.54	$ 808,480.00	$ (149,865.46)
Total Receipts	703,025.61	658,614.54	$ 808,480.00	$ (149,865.46)
Expenditures				
Instruction	463,434.47	434,158.69	$ 533,597.00	$ (99,438.31)
Support Services				
Student Support	25,379.23	23,775.99	29,186.00	(5,410.01)
Instructional Support	25,449.53	23,841.85	29,268.00	(5,426.15)
General Administration	30,159.80	28,254.57	34,683.00	(6,428.43)
School Administration	35,010.68	32,799.00	40,262.00	(7,463.00)
Operations and Maintenance	40,353.67	37,804.48	46,406.00	(8,601.52)
Student Transportation Services	52,094.20	48,803.34	59,907.00	(11,103.66)
Operation of Non-Instructional Services				
Food Service Operations	31,144.03	29,176.62	35,171.00	(5,994.38)
Total Expenditures	703,025.61	658,614.54	$ 808,480.00	$ (149,865.46)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
K-12 AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Miscellaneous	$ -	$ -	$ 50,000.00	$ -
Operating Transfers from:				
General Fund	637,018.00	733,457.68	595,882.00	137,575.68
Supplemental General Fund	212,884.00	216,445.00	199,914.00	16,531.00
Total Receipts	849,902.00	949,902.68	$ 845,796.00	$ 154,106.68
Expenditures				
Instruction	849,900.80	840,132.32	$ 966,757.00	$ (126,624.68)
Total Expenditures	849,900.80	840,132.32	$ 966,757.00	$ (126,624.68)
Receipts Over (Under) Expenditures	1.20	109,770.36		
Unencumbered Cash, Beginning	120,959.00	120,960.20		
Unencumbered Cash, Ending	$ 120,960.20	$ 230,730.56		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
4 YEAR OLD AT-RISK FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Operating Transfers from Supplemental General Fund	$ 65,042.00	$ 155,668.29	$ -	$ 155,668.29
Total Receipts	65,042.00	155,668.29	$ -	$ 155,668.29
Expenditures				
Instruction	65,042.52	154,437.00	$ 154,437.00	$ -
Total Expenditures	65,042.52	154,437.00	$ 154,437.00	$ -
Receipts Over (Under) Expenditures	(0.52)	1,231.29		
Unencumbered Cash, Beginning	154,437.50	154,436.98		
Unencumbered Cash, Ending	$ 154,436.98	$ 155,668.27		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
TEXTBOOK RENT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Book Rental Charges	$ 26,429.60	$ 27,363.97
Operating Transfers from:		
General Fund	168,651.03	-
Supplemental General Fund	20,971.73	271,810.00
Total Receipts	216,052.36	299,173.97
Expenditures		
Instruction	165,351.86	163,268.69
Total Expenditures	165,351.86	163,268.69
Receipts Over (Under) Expenditures	50,700.50	135,905.28
Unencumbered Cash, Beginning	90,000.00	140,700.50
Unencumbered Cash, Ending	$ 140,700.50	$ 276,605.78

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Operating Transfers from General Fund	$ -	$ 100,000.00
Total Receipts	-	100,000.00
Expenditures		
Operating Transfers to Supplemental General Fund	-	-
Total Expenditures	-	-
Receipts Over (Under) Expenditures	-	100,000.00
Unencumbered Cash, Beginning	592,552.48	592,552.48
Unencumbered Cash, Ending	$ 592,552.48	$ 692,552.48

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
TITLE I FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Reimbursed Expense	$ 1,085.00	$ -
Federal Sources		
Federal Grant	111,009.00	109,592.00
Total Receipts	112,094.00	109,592.00
Expenditures		
Instruction	112,094.00	109,592.00
Total Expenditures	112,094.00	109,592.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
TITLE II FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 22,847.00	$ 20,774.00
Total Receipts	22,847.00	20,774.00
Expenditures		
Instruction	22,847.00	20,774.00
Total Expenditures	22,847.00	20,774.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
TITLE IV SAFE & DRUG FREE FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 14,945.00	$ 15,502.00
Total Receipts	14,945.00	15,502.00
Expenditures		
Instruction	14,945.00	15,502.00
Total Expenditures	14,945.00	15,502.00
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ -

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 242,134.00	$ 103,766.00
Total Receipts	242,134.00	103,766.00
Expenditures		
Instruction	62,278.53	44,772.93
Support Services		
Student Support	69,793.44	700.18
General Administration	38,883.25	2,968.00
School Administration	17,355.47	2,968.00
Operations and Maintenance	-	13,975.99
Student Transportation Services	-	5,642.10
Operation of Non-Instructional Services		
Food Service Operations	-	2,282.20
Total Expenditures	188,310.69	73,309.40
Receipts Over (Under) Expenditures	53,823.31	30,456.60
Unencumbered Cash, Beginning	(84,279.91)	(30,456.60)
Unencumbered Cash, Ending	$ (30,456.60)	$ -

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
KDHE TESTING GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Sources		
Federal Grant	$ 82,509.58	$ 45,124.69
Total Receipts	82,509.58	45,124.69
Expenditures		
Instruction	81,588.03	27,528.97
Total Expenditures	81,588.03	27,528.97
Receipts Over (Under) Expenditures	921.55	17,595.72
Unencumbered Cash, Beginning	(18,517.27)	(17,595.72)
Unencumbered Cash, Ending	$ (17,595.72)	$ -

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
GIFTS AND GRANT FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Other Receipts	$ 169,274.58	$ 13,605.25
State Sources		
State Grant	11,088.00	11,071.00
State Aid	66,641.00	51,300.00
Total Receipts	247,003.58	75,976.25
Expenditures		
Instruction	3,225.50	21,667.63
Support Services		
Instructional Support	184,219.23	125,055.73
Total Expenditures	187,444.73	146,723.36
Receipts Over (Under) Expenditures	59,558.85	(70,747.11)
Unencumbered Cash, Beginning	18,352.96	77,911.81
Unencumbered Cash, Ending	$ 77,911.81	$ 7,164.70

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
DAYCARE PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Daycare Fees	$ 248,731.19	$ 228,624.36
Federal Sources		
Federal Grant	7,200.00	-
Total Receipts	255,931.19	228,624.36
Expenditures		
Instruction	222,080.03	176,935.57
Support Services		
Instructional Support	532.00	977.00
Total Expenditures	222,612.03	177,912.57
Receipts Over (Under) Expenditures	33,319.16	50,711.79
Unencumbered Cash, Beginning	268,077.72	301,396.88
Unencumbered Cash, Ending	$ 301,396.88	$ 352,108.67

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
PRE-K PILOT PROGRAM FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
State Sources		
State Grant	$ 14,930.00	$ 7,465.00
Federal Sources		
Federal Grant	-	7,465.00
Total Receipts	14,930.00	14,930.00
Expenditures		
Instruction	14,914.53	14,945.47
Total Expenditures	14,914.53	14,945.47
Receipts Over (Under) Expenditures	15.47	(15.47)
Unencumbered Cash, Beginning	-	15.47
Unencumbered Cash, Ending	$ 15.47	$ -

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
SERIES 2023 BOND FUND
Schedule of Receipts and Expenditures - Actual
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

	Prior Year Actual	Current Year Actual
Receipts		
Local Sources		
Bond Proceeds	$ 19,146,222.50	$ -
Interest on Idle Funds	403,153.83	703,027.07
Total Receipts	19,549,376.33	703,027.07
Expenditures		
Support Services		
Operations and Maintenance	123,520.00	11,552,746.49
Architectural Service	594,605.19	384,290.06
Bond Issuance Costs	36,465.00	-
Total Expenditures	754,590.19	11,937,036.55
Receipts Over (Under) Expenditures	18,794,786.14	(11,234,009.48)
Unencumbered Cash, Beginning	-	18,794,786.14
Unencumbered Cash, Ending	$ 18,794,786.14	$ 7,560,776.66

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Fiscal Year Ended June 30, 2025
(With Comparative Actual Amounts for the Prior Year Ended June 30, 2024)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Local Sources				
Ad Valorem Tax	$ 1,276,873.07	$ 1,383,285.73	$ 1,322,113.00	$ 61,172.73
Delinquent Tax	18,759.61	20,265.92	7,232.00	13,033.92
County Sources				
Motor Vehicle Tax	105,465.38	107,091.12	103,362.00	3,729.12
Recreational Vehicle Tax	2,450.51	2,331.27	3,394.00	(1,062.73)
Commercial Vehicle Tax	5,300.27	5,830.31	4,985.00	845.31
16/20M Tuck Tax	2,488.44	2,324.06	-	2,324.06
Total Receipts	1,411,337.28	1,521,128.41	$ 1,441,086.00	$ 80,042.41
Expenditures				
Debt Service				
Principal	1,070,000.00	1,085,000.00	$ 1,085,000.00	$ -
Interest	10,228.00	1,155,424.54	1,155,425.00	(0.46)
Total Expenditures	1,080,228.00	2,240,424.54	$ 2,240,425.00	$ (0.46)
Receipts Over (Under) Expenditures	331,109.28	(719,296.13)		
Unencumbered Cash, Beginning	1,668,166.99	1,999,276.27		
Unencumbered Cash, Ending	$ 1,999,276.27	$ 1,279,980.14		

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
High School				
Sales Tax	$ 32.69	$ 6.28	$ -	$ 38.97
Art	626.63	3,195.00	3,554.23	267.40
Art - 3D	1,224.25	670.00	868.99	1,025.26
Band	2,036.21	1,241.00	1,316.59	1,960.62
Biology Club	3.92	-	-	3.92
Medication Safety	-	2,500.00	88.77	2,411.23
Class of 2023	60.47	-	60.47	-
Class of 2025	1,139.16	74.41	1,153.37	60.20
Class of 2026	1,682.45	4,709.08	4,588.81	1,802.72
Class of 2027	283.27	-	-	283.27
Disc Golf	3.96	-	-	3.96
Drama Club	425.30	-	-	425.30
Faculty Fund	723.29	3,119.78	3,843.07	-
FBLA	848.25	225.58	872.40	201.43
FCCLA	1,449.25	541.02	637.50	1,352.77
Home Ec	4,678.02	3,415.58	4,225.68	3,867.92
Vocational Scholarship	1,287.08	1,720.00	900.00	2,107.08
National Honor Society	92.57	-	-	92.57
PLHS Singers	1,966.89	462.57	1,374.00	1,055.46
Cheer Fund	2,206.84	5,708.79	4,778.59	3,137.04
Spirit Club	606.74	-	246.80	359.94
STUCO	(182.13)	1,995.98	1,735.21	78.64
Varsity Blues	3,117.83	4,085.93	7,201.86	1.90
Youth Prevention	1,804.73	3,710.00	2,865.28	2,649.45

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
AGENCY FUNDS
Schedule of Receipts and Disbursements
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

	Beginning Cash Balances	Receipts	Disbursements	Ending Cash Balances
Agency Funds				
Student Organizations				
Middle School				
Art	$ 1,241.88	$ 922.60	$ 1,184.54	$ 979.94
Band	2.15	-	-	2.15
Cheerleading	514.04	581.75	-	1,095.79
Sales Tax	16.56	-	1.39	15.17
Student Council	1,839.97	2,001.45	1,843.49	1,997.93
LeCompton Elementary School				
Vocal Music	129.71	-	-	129.71
Physical Education	554.17	-	463.00	91.17
Totals	$ 30,416.15	$ 40,886.80	$ 43,804.04	$ 27,498.91

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2025
Gate Receipts						
High School	$ 40,093.95	$ 62,010.69	$ 73,530.83	$ 28,573.81	$ -	$ 28,573.81
Middle School	9,719.92	17,424.61	15,047.74	12,096.79	-	12,096.79
Subtotal Gate Receipts	49,813.87	79,435.30	88,578.57	40,670.60	-	40,670.60
School Projects						
Perry Elementary						
Garden	349.03	-	-	349.03	-	349.03
Social Committee	245.79	-	-	245.79	-	245.79
Teachers Activity	2,005.47	1,463.13	1,234.73	2,233.87	-	2,233.87
Petty Cash	311.30	-	-	311.30	-	311.30
Technology	361.94	-	-	361.94	-	361.94
Food Services	(7,004.92)	4,542.82	4,526.30	(6,988.40)	-	(6,988.40)
District Office	2.16	1,470.00	1,470.00	2.16	-	2.16
PLPK	2,720.00	37,697.92	37,698.22	2,719.70	-	2,719.70
Daycare	5,017.05	204,851.96	198,566.42	11,302.59	-	11,302.59
LeCompton Elementary						
Environmental	239.33	-	-	239.33	-	239.33
General Fund	1,890.83	3,747.27	3,975.98	1,662.12	-	1,662.12
Grant	321.10	-	-	321.10	-	321.10
Food Services	-	12,477.83	12,477.83	-	-	-
District Office	45.00	7,287.57	7,212.40	120.17	-	120.17
IPAD Insurance	435.16	190.00	-	625.16	-	625.16
Library Department	1,417.66	2,244.08	1,499.59	2,162.15	-	2,162.15
Middle School						
Katzenmeie - MA	246.37	-	-	246.37	-	246.37
Carey	3.27	-	3.27	0.00	-	0.00
Powers - Grade 5	130.47	-	18.99	111.48	-	111.48
Ellis - Grade 6	96.01	-	-	96.01	-	96.01
Title One	172.22	126.18	90.00	208.40	-	208.40
5 Activities	703.01	3,972.59	4,002.53	673.07	-	673.07
6 Activities	464.00	2,061.50	2,125.58	399.92	-	399.92
7/8 Activities	72.00	223.39	-	295.39	-	295.39
Concessions	701.00	600.00	600.00	701.00	-	701.00
Vending	625.96	-	48.00	577.96	-	577.96
Student Activities	31,340.51	25,069.67	32,401.36	24,008.82	-	24,008.82
Library	908.34	1,776.04	1,570.63	1,113.75	-	1,113.75
Wright - Lang Arts	104.00	-	-	104.00	-	104.00
Weideman - Grade 6	71.64	-	-	71.64	-	71.64
Science Grade 7	220.12	-	220.12	-	-	-

UNIFIED SCHOOL DISTRICT #343
Perry, Kansas
DISTRICT ACTIVITY FUNDS
Summary of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Fiscal Year Ended June 30, 2025

Funds	Beginning Unencumbered Cash Balances	Receipts	Expenditures	Ending Unencumbered Cash Balances	Plus Encumbrances and Accounts Payable	Cash Balances June 30, 2025
School Projects (Continued)						
Middle School (Continued)						
Meals	$ 46.65	$ 8,018.75	$ 8,286.40	$ (221.00)	$ -	$ (221.00)
District	35.00	6,794.07	6,849.07	(20.00)	-	(20.00)
Doleman	100.87	-	-	100.87	-	100.87
Daniels	626.16	558.00	626.16	558.00	-	558.00
Henderson-Hodges	451.34	-	-	451.34	-	451.34
Jantz	170.61	-	-	170.61	-	170.61
Entrepreneurship	459.87	-	-	459.87	-	459.87
YEP PLMS	2,531.64	1,558.06	571.48	3,518.22	-	3,518.22
Technology	17,262.01	4,166.19	2,349.94	19,078.26	-	19,078.26
High School						
Activities	644.19	7,031.88	6,079.45	1,596.62	-	1,596.62
After Prom	2,515.30	400.00	-	2,915.30	-	2,915.30
Agriculture Class	10,324.78	27,952.15	18,668.75	19,608.18	-	19,608.18
Entrepreneurship	14.90	400.00	-	414.90		414.90
Music Trip Fund	4,403.49	-	-	4,403.49		4,403.49
Health and Wellness	931.68	-	-	931.68		931.68
Athletic Advertising	1,452.99	7,263.00	4,648.04	4,067.95	-	4,067.95
Concessions	5,955.99	30,238.65	35,162.87	1,031.77	-	1,031.77
District Office	22.50	10,998.75	10,976.50	44.75	-	44.75
Highland Fees	271.12	-	202.05	69.07	-	69.07
Lettering Orders	1,054.15	2,764.80	2,751.03	1,067.92	-	1,067.92
Lifetime Activities	333.00	700.00	468.00	565.00	-	565.00
Technology (Skills USA)	61.10	-	-	61.10	-	61.10
Technology	67,597.81	7,780.00	325.00	75,052.81	-	75,052.81
Theater Fund	5,678.55	5,604.50	6,237.11	5,045.94	-	5,045.94
Library	776.77	84.24	33.85	827.16	-	827.16
Meals	-	1,363.85	1,363.85	-	-	-
Metal Shop	1,425.00	2,429.26	2,684.52	1,169.74	-	1,169.74
Other Activities	864.71	6,156.00	6,033.32	987.39	-	987.39
Vending	38.79	-	-	38.79	-	38.79
Woodshop	2,036.43	788.04	206.60	2,617.87	-	2,617.87
Yearbook	4,739.10	185.27	3,938.11	986.26	-	986.26
Petty Cash	-	4,663.56	4,721.82	(58.26)	-	(58.26)
Subtotal School Projects	177,042.32	447,700.97	432,925.87	191,817.42	-	191,817.42
Total District Activity Funds	$ 226,856.19	$ 527,136.27	$ 521,504.44	$ 232,488.02	$ -	$ 232,488.02