UNIFIED SCHOOL DISTRICT NO. 270

Plainville, Kansas

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended June 30, 2025

MAPES & MILLER LLP
Certified Public Accountants
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
For the Year Ended June 30, 2025

ADMINISTRATION

Lisa Gehring - Superintendent

DawnThyfault - Clerk

Traci Cellmer - Treasurer

BOARD MEMBERS

Chris Hansen - President

Scott Staab - Vice President

Lori Austin

Marlene Whitney

Cassandra Meyers

A Z Molina

Harrison Gilliland

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
For the Year Ended June 30, 2025

TABLE OF CONTENTS

	Page Numbers
Independent Auditor's Report	1-3
FINANCIAL SECTION	
STATEMENT 1	
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4-5
Notes to Financial Statements	6-13
REGULATORY - REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE 1	
Summary of Expenditures - Actual and Budget	14
SCHEDULE 2	
Schedules of Receipts and Expenditures - Actual and Budget	
General Funds:	
2-1 General Fund	15-18
2-2 Supplemental General Fund	19-20
Special Purpose Funds:	
2-3 Preschool-Aged At-Risk Fund	21
2-4 At Risk (K12) Fund	22
2-5 Capital Outlay Fund	23-24
2-6 Driver Training Fund	25
2-7 Food Service Fund	26
2-8 Professional Development Fund	27
2-9 Special Education Fund	28
2-10 Career and Postsecondary Education Fund	29
2-11 Gifts and Grants Fund	30
2-12 KPERS Special Retirement Contribution Fund	31
2-13 Textbook and Student Material Revolving Fund	32
2-13 Contingency Reserve Fund	32
2-14 Student Incentive Fund	33
2-15 Hrabe Memorial Scholarship Fund	34
2-15 Memorial Fund	34
2-16 Federal Funds	35
Bond and Interest Funds:	
2-17 Bond and Interest Fund	36
SCHEDULE 3	
Summary of Receipts and Disbursements	
Agency Funds	37
SCHEDULE 4	
Schedule of Receipts, Expenditures and Unencumbered Cash	
District Activity Funds	38

MAPES & MILLER LLP

CERTIFIED PUBLIC ACCOUNTANTS
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS

418 E HOLME
NORTON, KS 67654
(785)877-5833

PO BOX 412
QUINTER, KS 67752
(785)754-2111

JOHN D. MAPES, CPA, CHTD
DENIS W. MILLER, CPA, PA
THOMAS B. CARPENTER, CPA, PA
DON E. TILTON, CPA, PA

BRIAN S. THOMPSON, CPA, PA
REBECCA A. LIX, CPA, PA
STEPHANIE M. HEIER, CPA, PA
SARA E. CORMAN, CPA, PA

P.O. BOX 266
711 3RD STREET
PHILLIPSBURG, KS 67661
(785)543-6561

P.O. BOX 508
503 MAIN STREET
STOCKTON, KS 67669
(785)425-6764

INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 270
Plainville, KS 67663

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 No. 270, Plainville, Kansas as of and for the year ended June 30, 2025, and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 270, Plainville, Kansas 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Unified School District No. 270, Plainville, 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 *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 Audit of the Financial Statement section of the report. We are required to be independent of Unified School District No. 270, Plainville, Kansas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements 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 No. 270, Plainville, 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.

Responsibility 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 Unified School District No. 270, Plainville, Kansas'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 there 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 if 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 Unified School District No. 270, Plainville, Kansas'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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt the Unified School District No. 270, Plainville, Kansas's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures – agency funds and 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 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 itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement taken as a whole, on the basis of accounting described in Note 1.

Mapes & Miller LLP

Certified Public Accountants

February 9, 2026
Stockton, Kansas

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

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

FUND	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Funds:							
General Fund	$ -	$ -	$ 4,538,796	$ 4,538,796	$ -	$ 329,883	$ 329,883
Supplemental General Fund	70,352	-	1,552,474	1,445,211	177,615	299,143	476,758
Special Purpose Funds:							
Preschool-Aged At-Risk Fund	7,998	-	-	-	7,998	-	7,998
At Risk (K-12) Fund	223,790	-	529,601	394,900	358,491	-	358,491
Capital Outlay Fund	726,344	-	488,679	1,012,182	202,841	692,365	895,206
Driver Training Fund	38,562	-	4,205	752	42,015	-	42,015
Food Service Fund	75,784	-	283,583	279,176	80,191	7,338	87,529
Professional Development Fund	12,161	-	33,465	19,300	26,326	-	26,326
Special Education Fund	170,024	-	1,028,614	828,909	369,729	-	369,729
Career and Postsecondary Education Fund	70,245	-	225,144	214,575	80,814	12,422	93,236
Gifts and Grants Fund	(181,713) #	-	509,323	194,572	133,038	47,308	180,346
KPERS Special Retirement Contribution Fund	-	-	393,881	393,881	-	-	-
Textbook and Student Material Revolving Fund	52,450	-	23,039	15,405	60,084	12,459	72,543
Contingency Reserve Fund	436,755	-	213,128	-	649,883	-	649,883
Student Incentive Fund	30,600	-	1,498	449	31,649	-	31,649
Hrabe Memorial Scholarship Fund	9,371	-	98	-	9,469	-	9,469
Memorial Fund	1,237	-	1	-	1,238	-	1,238
Federal Funds	(84,460) #	-	363,955	315,450	(35,955) #	24,133	(11,822)
District Activity Funds	103,466	-	422,951	413,905	112,512	4,588	117,100
Bond and Interest Funds:							
Bond and Interest Fund	508,619	-	269,119	259,700	518,038	-	518,038
Total Reporting Entity (Excluding Agency Funds)	$ 2,271,585	$ -	$ 10,881,554	$ 10,327,163	$ 2,825,976	$ 1,429,639	$ 4,255,615

 # See Note 5

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

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

COMPOSITION OF CASH		
First State Bank:		
Checking Account	$	3,466,828
Activity Funds Checking Account		173,802
Savings Account		471,851
Astra Bank:		
Checking Account		2,464
Hrabe Savings Account		2,619
Certificates of Deposit		217,109
Total Cash		4,334,673
Agency Funds per Statement 4		(79,058)
Total Reporting Entity (Excluding Agency Funds)	$	4,255,615

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

1. Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Unified School District No. 270, Plainville, Kansas is a municipal corporation governed by an elected seven-member board of education. The regulatory financial statement presents Unified School District No. 270 (the district) but does not include its related municipal entity. The related municipal entity is as follows:

Community Recreation Commission --The Recreation Commission oversees recreational activities. The Recreation Commission operates as a separate governing body appointed by the district, but U.S.D. No. 270 levies the taxes for the Commission and the Commission have only the powers granted by statute, K.S.A. 12-1928. The Commission cannot purchase real property but can acquire real property by gift.

Regulatory Basis Fund Types

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

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

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

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

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

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing 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 revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

1. Summary of Significant Accounting Policies (Cont.)

Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general funds, special purpose funds (unless specifically exempted by statute), 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 calendar year on or before August 1.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

If the 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 regulator receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. The were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the 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:

Gifts and Grants Fund
Textbook and Student Material Revolving Fund
Contingency Reserve Fund
Student Incentive Fund
Hrabe Memorial Scholarship Fund
Memorial Fund
Federal Funds
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

2. Deposits and Investments

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

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

Concentration of credit risk. State statutes place no limit on the amount the district may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the district's deposits may not be returned to it. State statutes require the district's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. Deposits were under secured on June 30, 2025, at First State Bank by $351,104.

On June 30, 2025, the district's carrying amount of the deposits, including certificates of deposit, was $4,334,673. The bank balance was $4,392,813. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, $474,537 was covered by FDIC insurance and $3,567,172 was collateralized with securities held by the pledging financial institution’s agents in the district’s name.

Custodial credit risk - investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the district will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

3. Contingent Liabilities

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

4. 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 has purchased commercial insurance to cover these risks. There have been no significant reductions in insurance coverage from the prior year and there were no settlements that exceeded insurance coverage in the past three years.

5. Compliance with Kansas Statutes

K.S.A. 10-1113 states that expenditures are to be made in compliance with the cash basis law which requires that no indebtedness be created for a fund more than available monies in that fund. The funds with a negative cash balance are as follows: Title I, REAP and Gifts and Grants Funds. The funds mentioned are federal grants or loans where the expenditures are incurred by the district and then reimbursed by the grant or loan. K.S.A. 12-1664 allows the district to temporarily finance the federal grant and federal aid from current funds until the federal grant or aid is received.

K.S.A. 9-1402 requires deposits with statutorily authorized financial institutions be adequately secured. On June 30, 2025, the deposits held at First State Bank were under secured by $351,104. Additional securities were pledged on July 1, 2025, to cover this deficiency.

The district was not aware of any other noncompliance with Kansas statutes.

6. Interfund Transfers

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Special Education Fund	K.S.A. 72-5167	$ 548,187
General Fund	At Risk (K-12) Fund	K.S.A. 72-5167	396,359
General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5167	80,000
General Fund	Contingency Reserve Fund	K.S.A. 72-5167	213,128
Supplemental General Fund	Special Education Fund	K.S.A. 72-5143	465,034
Supplemental General Fund	Career and Postsecondary Education Fund	K.S.A. 72-5143	129,921
Supplemental General Fund	At Risk (K-12) Fund	K.S.A. 72-5143	133,242
Supplemental General Fund	Food Service Fund	K.S.A. 72-5143	20,000
Supplemental General Fund	Professional Development Fund	K.S.A. 72-5143	30,000
Title IVA Fund	Title I Fund	At Risk Transfer	12,807
Total			$ 2,028,678

7. *Property Taxes*

Property taxes are levied November 1st of the calendar year. A lien is placed on the property when the taxes are levied. The taxes are due 1/2 on December 20th and 1/2 the following May 10th. Any taxes unpaid at the due dates are considered delinquent. Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year: such procedure being in conformity with governing state statutes. Consequently, the current year property taxes receivables are not available as a resource that can be used to finance the current year operation of the district and therefore are not susceptible to accrual.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and, further, the amounts thereof are not material to the financial statements taken as a whole.

8. Defined Benefit Pension Plan

General Information about the 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 issue 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 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 were 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired district employees. The district is responsible for the employer's portion of the cost for retired district employees. The district received and remitted amounts to the statutory contribution rate, which totaled $393,881 for the year ended June 30, 2025.

8. Defined Benefit Pension Plan (Cont.)

Net Pension Liability

On June 30, 2025, the district's proportionate share of the collective net pension liability reported by KPERS was $3,384,687. 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, the 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.

9. Other Long-Term Obligations from Operations

Other Post-Employment Benefits

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

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.

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public 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 rate is set at 1% for the year ended June 30, 2024

Early Retirement Incentive

The district provides an early retirement program for certain eligible employees who have been with the district for ten years or more. A single payment in the amount of $3,000 will be made if the employee has met retirement requirements as outlined by KPERS and given written notice by February 1st. During the year ending June 30, 2025 one benefit of $3,000 was paid out.

Another part of the early retirement program allows for payment of unused sick leave days base on the following schedule:

10-15 Years	25% of a substitutes' pay
16-20 Years	50% of a substitutes' pay
21 Years and over	75% of a substitute's pay

This benefit can be taken as a lump sum or as monthly payments on a health insurance policy carried by the district until the retiree reaches Medicare eligibility age. During the year ended June 30, 2025, $5,438 of unused sick leave was paid out.

9. Other Long-Term Obligations from Operations (Cont.)

Other Employee Benefits

Vacation Pay

A maximum of 12 vacation days are granted during each year during the first 15 years of employment for all 12-month employees. Those employees will earn one vacation day per month up to a maximum of 12 at any one time. New employees will accrue vacation days beginning with the first completed month of employment but cannot use any during the first six months of employment. After 15 consecutive years of consecutive service, non-certified 12-month personnel can earn up to 15 days of vacation per year. Vacation day cannot be accrued beyond the allotted days per year.

Sick Leave

Each staff member shall receive one day per month of sick leave benefits according to their work schedule at a maximum of 8 hours per day. An employee who works from August 1 through June 15 will receive 10½ days. Sick leave days may accumulate to 60 days.

10. Advance Refunding

On July 15, 2014, the district issued $2,265,000 of General Obligation Refunding Bonds, Series 2014. The bonds consist of serial bonds bearing various fixed rates ranging from 2.0% to 3.25% with annual maturities from September 1, 2015, to September 1, 2026.

The net proceeds of $2,335,535 (after issuance costs of $21,650, plus premium of $92,185) were used to advance refund General Obligation Bonds, Series 2006-A with a total principal amount of $2,145,000 with interest rates ranging from 4.05% to 4.5%.

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded bonds. As a result, the refundable bonds are considered to be defeased, and the related liability for the bonds has been removed from the districts debt schedule.

The advance refunding was done to take advantage of lower interest rates with an approximate savings to the district of $77,169.

11. Subsequent Events

In October of 2024 the district was awarded a Safe Routes to School grant of $853,991 from the Kansas Department of Transportation. This is to construct a safe student drop-off area and for improvements to the alley between the school building and the childcare/daycare campus.

Management has evaluated the effects on the financial statements of subsequent events occurring through the date of this report, which is the date at which the financial statements were available to be issued.

12. LONG-TERM DEBT

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

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Refunding Series 2014	2.00-3.25%	07/15/14	2,265,000	09/01/26	$ 745,000	$ -	$ 240,000	$ 505,000	$ 19,700

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

	2026	2027	Total
PRINCIPAL			
General Obligation Bonds	$ 250,000	$ 255,000	$ 505,000
INTEREST			
General Obligation Bonds	12,194	4,144	16,338
Total Principal & Interest	$ 262,194	$ 259,144	$ 521,338

UNIFIED SCHOOL DISTRICT NO. 270

REGULATORY REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2025

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended June 30, 2025

FUNDS	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Funds:						
General Fund	$ 4,758,454	$ (431,315)	$ 211,657	$ 4,538,796	$ 4,538,796	$ -
Supplemental General Fund	1,589,158	(144,017)	70	1,445,211	1,445,211	-
Special Purpose Funds:						
Preschool-Aged At-Risk	26,858	-	-	26,858	-	(26,858)
At Risk (K-12) Fund	925,200	-	-	925,200	394,900	(530,300)
Capital Outlay Fund	1,132,000	-	-	1,132,000	1,012,182	(119,818)
Driver Training Fund	43,400	-	-	43,400	752	(42,648)
Food Service Fund	308,000	-	-	308,000	279,176	(28,824)
Professional Development Fund	21,600	-	-	21,600	19,300	(2,300)
Special Education Fund	971,100	-	-	971,100	828,909	(142,191)
Career and Postsecondary Education Fund	296,500	-	-	296,500	214,575	(81,925)
KPERS Special Retirement Contribution Fund	466,258	-	-	466,258	393,881	(72,377)
Bond and Interest Funds:						
Bond and Interest Fund	263,300	-	-	263,300	259,700	(3,600)

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Mineral Production Tax	$ 21,816	$ -	$ 21,816
Reimbursements	9,578	-	9,578
Daycare Reimbursement	202,079	-	202,079
General State Aid	3,758,318	4,174,665	(416,347)
Special Education Aid	547,005	583,789	(36,784)
		-	
Total Receipts	4,538,796	$ 4,758,454	$ (219,658)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	1,604,773	$ 1,358,651	$ 246,122
Noncertified	80,657	207,000	(126,343)
Employee Benefits			
Insurance	158,875	160,000	(1,125)
Social Security & Medicare	146,747	115,000	31,747
Other	2,128	7,000	(4,872)
Purchased Professional & Technical Services	-	4,000	(4,000)
Other Purchased Services			
Tuition	-	235,907	(235,907)
Other	90	-	90
Supplies			
General	23,268	18,000	5,268
Technology Supplies	15,119	5,000	10,119
Miscellaneous	2,931	5,000	(2,069)
Equipment & Furnishings	237	3,000	(2,763)
Total Instruction	2,034,825	2,118,558	(83,733)
STUDENT SUPPORT SERVICES			
Salaries			
Certified	57,628	57,000	628
Noncertified	17,665	22,000	(4,335)
Employee Benefits			
Insurance	5,213	5,780	(567)
Social Security & Medicare	5,090	6,000	(910)
Other	64	200	(136)
Other Purchased Services	135	-	135
Supplies	6,500	1,500	5,000
Total Student Support Services	92,295	92,480	(185)
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Noncertified	12,401	11,000	1,401
Employee Benefits			
Insurance	-	4,308	(4,308)
Social Security & Medicare	949	4,000	(3,051)
Other	11	200	(189)
Purchased Property Services	3,194	3,200	(6)
Supplies			
Books & Periodicals	-	1,000	(1,000)
Miscellaneous Supplies	87	500	(413)
Total Instructional Support Staff	16,642	24,208	(7,566)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

GENERAL FUND

	Actual	Budget	Variance Over (Under)
GENERAL ADMINISTRATION			
Salaries			
Certified	$ 150,000	$ 145,000	$ 5,000
Noncertified	63,932	65,000	(1,068)
Employee Benefits			
Insurance	12,872	10,000	2,872
Social Security & Medicare	16,112	16,000	112
Other	1,751	1,000	751
Purchased Professional & Technical Services	19,915	12,000	7,915
Other Purchased Services			
Communications	5,816	6,000	(184)
Other	22,524	18,000	4,524
Supplies	3,903	7,500	(3,597)
Other	4,360	3,000	1,360
Total General Administration	301,185	283,500	17,685
SCHOOL ADMINISTRATION			
Salaries			
Certified	162,100	164,000	(1,900)
Noncertified	109,339	97,000	12,339
Employee Benefits			
Insurance	65,681	75,000	(9,319)
Social Security & Medicare	19,420	20,000	(580)
Other	234	1,000	(766)
Other Purchased Services			
Communications	11,631	15,000	(3,369)
Other	136	1,000	(864)
Supplies	5,027	6,000	(973)
Equipment & Furnishings	485	3,000	(2,515)
Total School Administration	374,053	382,000	(7,947)
CENTRAL SERVICES			
Salaries			
Noncertified	27,682	28,000	(318)
Employee Benefits			
Insurance	897	-	897
Social Security & Medicare	2,041	2,000	41
Other	24	100	(76)
Purchased Professional & Technical Services	32,264	45,000	(12,736)
Purchased Property Services	18,587	16,000	2,587
Total Central Services	81,495	91,100	(9,287)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	$ 118,358	$ 106,000	$ 12,358
Employee Benefits			
Insurance	13,768	23,000	(9,232)
Social Security & Medicare	12,324	14,000	(1,676)
Other	103	3,000	(2,897)
Purchased Professional & Technical Services	33,125	25,000	8,125
Purchased Property Services			
Water & Sewer	14,719	15,000	(281)
Cleaning	4,785	6,000	(1,215)
Repairs & Maintenance	23,016	25,000	(1,984)
Supplies			
General	15,006	15,000	6
Energy			
Heating	1,659	25,000	(23,341)
Electricity	59,727	52,000	7,727
Motor Fuel	-	4,000	(4,000)
Total Operations & Maintenance	296,590	313,000	(16,410)
OPERATIONS & MAINTENANCE (transportation)			
Supplies			
Energy			
Motor Fuel	-	1,000	(1,000)
STUDENT TRANSPORTATION SERVICES			
Supervision			
Salaries			
Noncertified	-	50,000	(50,000)
Employee Benefits			
Social Security & Medicare	-	5,600	(5,600)
Other	-	200	(200)
Vehicle Operating Services			
Salaries			
Noncertified	45,740	-	45,740
Employee Benefits			
Social Security & Medicare	3,898	-	3,898
Other	47	-	47
Other Purchased Services			
Insurance	-	1,000	(1,000)
Motor Fuel	1,605	5,000	(3,395)
Vehicle Services & Maintenance Services			
Salaries			
Noncertified	5,950	12,000	(6,050)
Employee Benefits			
Insurance	2,513	4,308	(1,795)
Purchased Professional & Tech Services	31,865	15,000	16,865
Other Purchased Services	5,906	2,500	3,406
Supplies	6,513	2,000	4,513
Total Student Transportation Services	104,037	97,608	6,429

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

GENERAL FUND

	Actual	Budget	Variance Over (Under)
OUTGOING TRANSFERS			
Special Education Fund	$ 548,187	$ 660,000	$ (111,813)
Career and Postsecondary Education Fund	80,000	75,000	5,000
Preschool-Aged At-Risk Fund	-	20,000	(20,000)
Contingency Reserve Fund	213,128	-	213,128
At Risk (K-12) Fund	396,359	600,000	(203,641)
Total Outgoing Transfers	1,237,674	1,355,000	(117,326)
Adjustment to Comply With Legal Max	-	(431,315)	431,315
Legal General Fund Budget	4,538,796	4,327,139	211,657
Adjustment for Qualifying Budget Credits Reimbursements	-	211,657	(211,657)
Total Expenditures	4,538,796	$ 4,538,796	$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 1,037,185	$ 989,469	$ 47,716
Delinquent Tax	41,066	16,506	24,560
Motor Vehicle Tax	42,012	42,552	(540)
Recreational Vehicle Tax	856	988	(132)
16/20M Vehicle Tax	2,620	-	2,620
Escape Tax	1	-	1
Watercraft Tax	703	-	703
Commercial Vehicle Tax	5,113	4,303	810
Supplemental State Aid	422,848	464,988	(42,140)
Reimbursements	70	-	70
Total Receipts	1,552,474	$ 1,518,806	$ 33,668
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	13,632	$ 149,936	$ (136,304)
Noncertified	41,278	35,000	6,278
Employee Benefits			
Insurance	6,554	6,000	554
Social Security & Medicare	2,941	2,000	941
Other	5,998	200	5,798
Purchased Professional & Technical Services	36,379	30,000	6,379
Other Purchased Services			
Tuition	-	88,822	(88,822)
Supplies			
General	9,849	15,000	(5,151)
Textbooks	1,024	10,000	(8,976)
Technology Supplies	10,292	23,000	(12,708)
Miscellaneous	5,997	5,000	997
Equipment & Furnishings	584	-	584
Other	40,354	20,000	20,354
Total Instruction	174,882	384,958	(210,076)
STUDENT SUPPORT SERVICES			
Salaries			
Other Purchased Services	3,930	-	3,930
GENERAL ADMINISTRATION			
Equipment & Furnishings	4,218	-	4,218
SCHOOL ADMINISTRATION			
Equipment & Furnishings	13,808	-	13,808

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

SUPPLEMENTAL GENERAL FUND

	Actual	Budget	Variance Over (Under)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	$ 85,916	$ 90,000	$ (4,084)
Employee Benefits			
Insurance	3,680	-	3,680
Social Security	2,669	-	2,669
Other	6,029	200	5,829
Purchased Property Services			
Water/Sewer	3,078	-	3,078
Cleaning	870	-	870
Repairs & Maintenance	12,285	20,000	(7,715)
Other Purchased Services			
Insurance	209,010	200,000	9,010
Supplies			
General	17,518	15,000	2,518
Energy			
Heating	34,630	45,000	(10,370)
Electricity	63,920	65,000	(1,080)
Motor Fuel	2,478	3,000	(522)
Total Operations & Maintenance	442,083	438,200	3,883
OPERATIONS & MAINTENANCE (Transportation)			
Supplies			
Energy			
Motor Fuel	-	14,000	(14,000)
STUDENT TRANSPORTATION SERVICES			
Vehicle Operating Services			
Motor Fuel	-	20,000	(20,000)
Vehicle Sevices & Maintenance Services			
Supplies	28,093	-	28,093
Total Student Transportation Services	28,093	20,000	8,093
OUTGOING TRANSFERS			
Professional Development Fund	30,000	10,000	20,000
Food Service Fund	20,000	25,000	(5,000)
Special Education Fund	465,034	292,000	173,034
Career and Postsecondary Education Fund	129,921	225,000	(95,079)
At Risk (K-12) Fund	133,242	180,000	(46,758)
Total Outgoing Transfers	778,197	732,000	46,197
Adjustment to Comply With Legal Max	-	(144,017)	144,017
Legal Supplemental Genera Fund Budget	1,445,211	1,445,141	70
Adjustment for Qualifying Budget Credits			
Reimbursements	-	70	(70)
Total Expenditures	1,445,211	$ 1,445,211	$ -
Receipts Over (Under) Expenditures	107,263		
UNENCUMBERED CASH, BEGINNING	70,352		
UNENCUMBERED CASH, ENDING	$ 177,615		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-3**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

PRESCHOOL-AGED AT-RISK FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ -	$ 20,000	$ (20,000)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	-	$ 20,000	$ (20,000)
Employee Benefits			
Insurance	-	4,308	(4,308)
Social Security & Medicare	-	1,000	(1,000)
Other	-	200	(200)
Supplies			
General	-	750	(750)
Miscellaneous	-	100	(100)
Other	-	500	(500)
Total Expenditures	-	$ 26,858	$ (26,858)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	7,998		
UNENCUMBERED CASH, ENDING	$ 7,998		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-4**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

AT RISK (K-12) FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfers			
General Fund	$ 396,359	$ 600,000	$ (203,641)
Supplemental General Fund	133,242	180,000	(46,758)
Total Receipts	529,601	$ 780,000	$ (250,399)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	365,284	$ 570,000	$ (204,716)
Noncertified	-	90,000	(90,000)
Employee Benefits			
Insurance	5,455	-	5,455
Social Security & Medicare	6,617	20,000	(13,383)
Other	81	10,000	(9,919)
Purchased Professional & Technical Services	420	-	420
Purchased Property Services	45	-	45
Supplies			
General	3,377	35,000	(31,623)
Textbooks	-	25,000	(25,000)
Technology Supplies	-	10,000	(10,000)
Miscellaneous Supplies	260	2,000	(1,740)
Equipment & Furnishings	-	5,000	(5,000)
Total Instruction	381,539	767,000	(385,461)
STUDENT SUPPORT SERVICES			
Salaries			
Certified	12,893	80,000	(67,107)
Noncertified	-	35,000	(35,000)
Employee Benefits			
Insurance	-	15,000	(15,000)
Social Security & Medicare	462	1,000	(538)
Other	6	200	(194)
Supplies	-	2,000	(2,000)
Equipment & Furnishings	-	5,000	(5,000)
Total Student Support Services	13,361	138,200	(124,839)
SCHOOL ADMINISTRATION			
Salaries			
Certified	-	20,000	(20,000)
Total Expenditures	394,900	$ 925,200	$ (530,300)
Receipts Over (Under) Expenditures	134,701		
UNENCUMBERED CASH, BEGINNING	223,790		
UNENCUMBERED CASH, ENDING	$ 358,491		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-5**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET **Page 1 of 2**
Regulatory Basis
For The Year Ended June 30, 2025

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 347,276	$ 348,824	$ (1,548)
Delinquent Tax	17,772	7,711	10,061
Motor Vehicle Tax	21,592	22,034	(442)
Recreational Vehicle Tax	442	511	(69)
16/20M Vehicle Tax	1,411	-	1,411
Watercraft Tax	328	-	328
Commercial Vehicle Tax	2,450	2,228	222
Capital Outlay State Aid	69,055	41,005	28,050
Interest on Idle Funds	25,035	-	25,035
Miscellaneous	3,318	-	3,318
Total Receipts	488,679	$ 422,313	$ 66,366
EXPENDITURES			
INSTRUCTION			
Supplies-Performance Uniforms	28,047	$ 25,000	$ 3,047
Supplies-Technology Software	2,963	25,000	(22,037)
Equipment & Furnishings	23,740	75,000	(51,260)
STUDENT SUPPORT SERVICES			
Supplies-Technology Software	12,771	20,000	(7,229)
INSTRUCTIONAL SUPPORT STAFF			
Equipment & Furnishings	-	40,000	(40,000)
OPERATIONS & MAINTENANCE			
Salaries			
Noncertified	-	70,000	(70,000)
Employee Benefits			
Insurance	-	10,000	(10,000)
Social Security & Medicare	-	10,000	(10,000)
Other	-	5,000	(5,000)
Purchased Professional & Technical Services	166,225	25,000	141,225
Purchased Property Services			
Cleaning	-	10,000	(10,000)
Repairs & Maintenance	1,286	40,000	(38,714)
Repair of Buildings	-	10,000	(10,000)
Supplies			
General Supplies	-	20,000	(20,000)
Technology Supplies	-	20,000	(20,000)
Equipment & Furnishings	15,683	50,000	(34,317)
TRANSPORTATION			
Equipment & Buses	463,740	200,000	263,740
VEHICLE SERVICES & MAINTENANCE SERVICES			
Employee Benefits			
Insurance	-	10,000	(10,000)
Social Security & Medicare	-	10,000	(10,000)
Other	-	2,000	(2,000)
Purchased Professional & Technical Services	16,790	10,000	6,790
Supplies	-	10,000	(10,000)
Technology Supplies	-	10,000	(10,000)

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-5**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET **Page 2 of 2**
Regulatory Basis
For The Year Ended June 30, 2025

CAPITAL OUTLAY FUND

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Continued)			
FACILITY ACQUISITION & CONSTRUCTION SERVICES			
Land Acquistion	$ -	$ 25,000	$ (25,000)
Land Improvement	-	20,000	(20,000)
Architectural & Engineering Services	-	20,000	(20,000)
Building Improvements			
Outside Contractors	127,390	200,000	(72,610)
Other	153,547	160,000	(6,453)
Total Expenditures	1,012,182	$ 1,132,000	$ (119,818)
Receipts Over (Under) Expenditures	(523,503)		
UNENCUMBERED CASH, BEGINNING	726,344		
UNENCUMBERED CASH, ENDING	$ 202,841		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-6**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

DRIVER TRAINING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Safety Aid	$ 4,205	$ 4,185	$ 20
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	-	$ 10,000	$ (10,000)
Employee Benefits			
Insurance	-	1,000	(1,000)
Social Security & Medicare	-	400	(400)
Other	-	100	(100)
Purchased Professional & Technical Services	50	-	50
Other Purchased Services			
Other	60	-	60
Supplies			
General	446	1,000	(554)
Technology Supplies	30	200	(170)
Miscellanous	-	200	(200)
Total Instruction	586	12,900	(12,314)
OPERATIONS & MAINTENANCE			
Motor Fuel	-	500	(500)
VEHICLE OPERATIONS, MAINTENANCE SERVICES			
Motor Fuel	166	-	166
Other	-	30,000	(30,000)
Total Vehicle Operations, Maintenance Services	166	30,000	(29,834)
Total Expenditures	752	$ 43,400	$ (42,648)
Receipts Over (Under) Expenditures	3,453		
UNENCUMBERED CASH, BEGINNING	38,562		
UNENCUMBERED CASH, ENDING	$ 42,015		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-7**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

FOOD SERVICE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Adult Receipts	$ 4,524	$ 5,347	$ (823)
Student Receipts	94,744	85,986	8,758
State Aid	2,546	1,871	675
Federal Aid	161,769	161,503	266
Incoming Transfers			
Supplemental General Fund	20,000	25,000	(5,000)
Total Receipts	283,583	$ 279,707	$ 3,876
EXPENDITURES			
FOOD SERVICE OPERATION			
Salaries			
Noncertified	95,377	$ 110,000	$ (14,623)
Employee Benefits			
Insurance	3,330	12,000	(8,670)
Social Security & Medicare	7,095	9,000	(1,905)
Other	84	4,000	(3,916)
Other Purchased Services			
Food Service Management	4,651	-	4,651
Other Purchased Services	-	7,000	(7,000)
Supplies			
Food & Milk	159,263	158,000	1,263
Miscellaneous	5,756	7,000	(1,244)
Equipment & Furnishings	3,620	1,000	2,620
Total Expenditures	279,176	$ 308,000	$ (28,824)
Receipts Over (Under) Expenditures	4,407		
UNENCUMBERED CASH, BEGINNING	75,784		
UNENCUMBERED CASH, ENDING	$ 80,191		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-8**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

PROFESSIONAL DEVELOPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Aid	$ 3,465	$ 2,625	$ 840
Incoming Transfers			
Supplemental General Fund	30,000	10,000	20,000
Total Receipts	33,465	$ 12,625	$ 20,840
EXPENDITURES			
INSTRUCTIONAL SUPPORT STAFF			
Salaries			
Certified	-	$ 4,000	$ (4,000)
Employee Benefits			
Social Security & Medicare	460	1,000	(540)
Other	6	100	(94)
Purchased Property Services	380	7,000	(6,620)
Other Purchases Services	15,265	7,500	7,765
Supplies			
Books & Periodicals	-	500	(500)
Miscellaneous Supplies	662	1,500	(838)
Other	2,527	-	2,527
Total Expenditures	19,300	$ 21,600	$ (2,300)
Receipts Over (Under) Expenditures	14,165		
UNENCUMBERED CASH, BEGINNING	12,161		
UNENCUMBERED CASH, ENDING	$ 26,326		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-9**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

SPECIAL EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Other Revenue From Local Source	$ 15,393	$ -	$ 15,393
Incoming Transfers			
General Fund	548,187	660,000	(111,813)
Supplemental General Fund	465,034	292,000	173,034
Total Receipts	1,028,614	$ 952,000	$ 76,614
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	3,815	$ 6,000	$ (2,185)
Noncertified	356	2,500	(2,144)
Employee Benefits			
Social Security & Medicare	319	1,000	(681)
Other	4	100	(96)
Other Purchased Services			
Payments to Interlocal/Coop (Assessments)	330,894	380,000	(49,106)
Payments to Interlocal/Coop (Flowthrough)	493,521	580,000	(86,479)
Supplies			
General	-	1,000	(1,000)
Miscellaneous	-	500	(500)
Total Expenditures	828,909	$ 971,100	$ (142,191)
Receipts Over (Under) Expenditures	199,705		
UNENCUMBERED CASH, BEGINNING	170,024		
UNENCUMBERED CASH, ENDING	$ 369,729		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-10**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

CAREER AND POSTSECONDARY EDUCATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Miscellaneous	$ 14,301	$ -	$ 14,301
Other Federal Aid	922	-	922
Incoming Transfers			
General Fund	80,000	75,000	5,000
Supplemental General Fund	129,921	225,000	(95,079)
Total Receipts	225,144	$ 300,000	$ (74,856)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	160,611	$ 225,500	$ (64,889)
Employee Benefits			
Insurance	22,591	27,000	(4,409)
Social Security & Medicare	10,496	16,000	(5,504)
Other	135	1,000	(865)
Purchased Professional & Technical Services	-	1,000	(1,000)
Other Purchased Services			
Tuition	-	2,000	(2,000)
Other	3,821	4,000	(179)
Supplies			
General	7,580	13,000	(5,420)
Technology Supplies	-	1,500	(1,500)
Miscellaneous Supplies	-	1,500	(1,500)
Equipment & Furnishings	1,198	4,000	(2,802)
Other	8,143	-	8,143
Total Expenditures	214,575	$ 296,500	$ (81,925)
Receipts Over (Under) Expenditures	10,569		
UNENCUMBERED CASH, BEGINNING	70,245		
UNENCUMBERED CASH, ENDING	$ 80,814		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-11**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

GIFTS AND GRANTS FUND

	Actual	Budget*	Variance Over (Under)
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
Student Activities	$ -	$ 17,000	$ (17,000)
Contributions & Donations	39,962	-	39,962
Hansen Grants	14,313	-	14,313
Carmicheal Scholarship	1,000	-	1,000
Paul Brassfield Scholarship	7,300	-	7,300
Child Care Aware	30,000	-	30,000
Plainville Community Foundation	48,000	-	48,000
Miscellaneous	-	500,000	(500,000)
STATE SOURCES			
Community Mental Health Grant	3,342	15,000	(11,658)
School Liason Grant	39,262	45,000	(5,738)
Safe & Secure Schools Grant	5,789	5,789	-
Pre-K Pilot Grant (CIF)	12,110	12,110	-
Other State Grant	-	46,000	(46,000)
FEDERAL SOURCES			
Community Child Care (ARPA)	290,277	-	290,277
Pre-K Pilot Grant (TANF)	12,110	12,110	-
KDHE K-12 Covid Testing Grant	5,858	-	5,858
Total Receipts	509,323	$ 653,009	$ (143,686)
EXPENDITURES			
INSTRUCTION			
Salaries			
Certified	$ 71,722	$ 24,220	$ 47,502
Noncertified	-	45,000	(45,000)
Employee Benefits			
Insurance	1,926	-	1,926
Social Security & Medicare	1,719	-	1,719
Other	23	-	23
Supplies			
General	56,819	-	56,819
Miscellaneous	-	75,000	(75,000)
Equipment & Furnishings	500	2,000	(1,500)
Community Mental Health Expense	21,754	-	21,754
Pre-K Pilot Grant (TANF)	12,110	-	12,110
Plainville Community	18,000	-	18,000
Scholarships	9,922	-	9,922
STUDENT SUPPORT SERVICES			
Other Purchased Services	-	15,000	(15,000)
Other	-	1,000	(1,000)
INSTRUCTIONAL SUPPORT STAFF			
Purchased Professional & Technical Services	-	140,000	(140,000)
Supplies			
Books & Periodicals	77	500	(423)
Total Expenditures	194,572	$ 302,720	$ (108,148)
Receipts Over (Under) Expenditures	314,751		
UNENCUMBERED CASH, BEGINNING	(181,713) #		
UNENCUMBERED CASH, ENDING	$ 133,038		

*** Gifts and Grants Fund is not required by statute to be budgeted, this budget is for informational purposes only.**
 # See Note 5

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-12**
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
State Contribution	$ 393,881	$ 466,258	$ (72,377)
EXPENDITURES			
INSTRUCTION			
Employee Benefits	281,618	$ 310,758	$ (29,140)
STUDENT SUPPORT SERVICES			
Employee Benefits	10,486	12,000	(1,514)
INSTRUCTIONAL SUPPORT STAFF			
Employee Benefits	3,354	7,500	(4,146)
GENERAL ADMINISTRATION			
Employee Benefits	23,285	33,000	(9,715)
SCHOOL ADMINISTRATION			
Employee Benefits	31,662	37,000	(5,338)
CENTRAL SERVICES			
Employee Benefits	4,510	7,000	(2,490)
OPERATIONS & MAINTENANCE			
Employee Benefits	20,463	30,000	(9,537)
STUDENT TRANSPORTATION SERVICES			
Employee Benefits	6,642	12,000	(5,358)
FOOD SERVICES			
Employee Benefits	11,861	17,000	(5,139)
Total Expenditures	393,881	$ 466,258	$ (72,377)
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, BEGINNING	-		
UNENCUMBERED CASH, ENDING	$ -		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-13**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2025

TEXTBOOK AND STUDENT MATERIAL REVOLVING FUND

	Actual
RECEIPTS	
Rental Fees & Books	$ 22,408
Reimbursements	580
Miscellaneous	51
Total Receipts	23,039
EXPENDITURES	
Instruction	
Textbooks	15,405
Receipts Over (Under) Expenditures	7,634
UNENCUMBERED CASH, BEGINNING	52,450
UNENCUMBERED CASH, ENDING	$ 60,084

CONTINGENCY RESERVE FUND

	Actual
RECEIPTS	
Incoming Transfers	
General Fund	$ 213,128
EXPENDITURES	-
Receipts Over (Under) Expenditures	213,128
UNENCUMBERED CASH, BEGINNING	436,755
UNENCUMBERED CASH, ENDING	$ 649,883

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-14**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2025

STUDENT INCENTIVE FUND

	Actual
RECEIPTS	
Donations	$ 1,498
EXPENDITURES	449
Receipts Over (Under) Expenditures	1,049
UNENCUMBERED CASH, BEGINNING	30,600
UNENCUMBERED CASH, ENDING	$ 31,649

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUND **Schedule 2-15**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2025

HRABE MEMORIAL SCHOLARSHIP FUND

	Actual
RECEIPTS	
Interest	$ 98
EXPENDITURES	-
Receipts Over (Under) Expenditures	98
UNENCUMBERED CASH, BEGINNING	9,371
UNENCUMBERED CASH, ENDING	$ 9,469

MEMORIAL FUND

	Actual
RECEIPTS	$ 1
EXPENDITURES	-
Receipts Over (Under) Expenditures	1
UNENCUMBERED CASH, BEGINNING	1,237
UNENCUMBERED CASH, ENDING	$ 1,238

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
SPECIAL PURPOSE FUNDS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For The Year Ended June 30, 2025

Schedule 2-16

FEDERAL FUNDS

	Title I FY 23-24	Title I FY 24-25	Title IVA FY 24-25	Title IVA FY 23-24	Title IIA FY 24-25	Small Rural Schools Achievement Grant FY 22-23	Small Rural Schools Achievement Grant FY 23-24	Small Rural Schools Achievement Grant FY 24-25	ESSER III	Total Federal Funds	Budget*	Variance Over (Under)
RECEIPTS												
Federal Aid	$ 54,149	$ 55,929	$ 12,807	$ 875	$ 7,784	$ 10,169	$ 28,040	$ -	$ 181,395	$ 351,148	$ 281,915	$ 69,233
Incoming Transfer												
Title IVA Fund	-	12,807	-	-	-	-	-	-	-	12,807	-	12,807
Total Receipts	54,149	68,736	12,807	875	7,784	10,169	28,040	-	181,395	363,955	$ 281,915	$ 82,040
EXPENDITURES												
INSTRUCTION												
Salaries												
Certified	-	68,736	-	-	-	-	-	-	78,149	146,885	$ 60,000	$ 86,885
Noncertified	-	-	-	-	-	-	-	-	-	-	20,000	(20,000)
Employee Benefits												
Social Security	-	-	-	-	-	-	-	-	5,722	5,722	-	5,722
Purchased Professional & Technical Services	-	-	-	195	-	-	-	-	-	195	4,000	(3,805)
Other Purchased Services	-	-	-	-	-	-	-	-	-	-	2,000	(2,000)
Supplies												
General	-	-	-	-	6,978	-	-	-	-	6,978	1,800	5,178
Equipment & Furnishings	-	-	-	-	-	-	7,898	37,441	-	45,339	24,000	21,339
GENERL ADMINISTRATION												
Equipment & Furnishings	-	-	-	-	-	-	-	-	97,524	97,524	-	97,524
STUDENT SUPPORT SERVICES												
Salaries												
Certified	-	-	-	-	-	-	-	-	-	-	181,395	(181,395)
Employee Benefits												
Other	-	-	-	-	-	-	-	-	-	-	12,807	(12,807)
OUTGOING TRANSFER												
Title I Fund	-	-	12,807	-	-	-	-	-	-	12,807	-	12,807
Total Expenditures	-	68,736	12,807	195	6,978	-	7,898	37,441	181,395	315,450	$ 306,002	$ 9,448
Receipts Over (Under) Expenditures	54,149	-	-	680	806	10,169	20,142	(37,441)	-	48,505		
UNENCUMBERED CASH, BEGINNING	(54,149) #	-	-	-	-	(10,169) #	(20,142) #	-	-	(84,460)		
UNENCUMBERED CASH, ENDING	$ -	$ -	$ -	$ 680	$ 806	$ -	$ -	$ (37,441) #	$ -	$ (35,955)		

***Federal funds are not required by statute to be budgeted, this budget is for informational purposes only.**
 # See Note 5

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
BOND AND INTEREST FUND **Schedule 2-17**
SCHEDULE OF RECEIPTS AND EXPENDITURES
Regulatory Basis
For The Year Ended June 30, 2025

BOND AND INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
General Property Taxes			
Ad Valorem Taxes	$ 239,118	$ 239,720	$ (602)
Delinquent Tax	13,233	4,991	8,242
Motor Vehicle Tax	13,786	14,084	(298)
Recreational Vehicle Tax	282	327	(45)
16/20M Vehicle Tax	909	-	909
Watercraft Tax	212	-	212
Commercial Vehicle Tax	1,579	1,424	155
State Aid	-	28,567	(28,567)
Total Receipts	269,119	$ 289,113	$ (19,994)
EXPENDITURES			
Debt Service			
Principal	240,000	$ 240,000	$ -
Interest	19,700	23,300	(3,600)
Total Expenditures	259,700	$ 263,300	$ (3,600)
Receipts Over (Under) Expenditures	9,419		
UNENCUMBERED CASH, BEGINNING	508,619		
UNENCUMBERED CASH, ENDING	$ 518,038		

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas
AGENCY FUNDS **Schedule 3**
SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For The Year Ended June 30, 2025

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Activity Funds				
High School				
Class of 2023	$ 2,132	$ -	$ -	$ 2,132
Class of 2024	5,074	-	-	5,074
Class of 2025	4,592	80	2,521	2,151
Class of 2026	7,765	8,957	10,948	5,774
Class of 2027	2,494	5,381	2,686	5,189
Class of 2028	-	1,624	-	1,624
Drama Club	5,937	4,483	4,576	5,844
FFA	14,235	38,460	32,187	20,508
FCCLA	13,369	5,295	8,011	10,653
Stuco	3,526	3,032	3,885	2,673
Drill Team	90	-	-	90
National Honor Society	1,664	597	-	2,261
Pep Club	1,644	599	-	2,243
Student Leaders	746	-	23	723
Forensics	2,149	-	-	2,149
Cheerleader	4,863	13,306	13,664	4,505
Total High School	70,280	81,814	78,501	73,593
Middle School				
Pep Club	3,528	7,699	9,021	2,206
Promotion	1,980	582	436	2,126
Stuco	60	1,167	94	1,133
Total Middle School	5,568	9,448	9,551	5,465
Total Agency Funds	$ 75,848	$ 91,262	$ 88,052	$ 79,058

UNIFIED SCHOOL DISTRICT NO. 270
Plainville, Kansas

Schedule 4

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

DISTRICT ACTIVITY FUNDS

Fund	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts	$ 23,337	$ -	$ 42,102	$ 46,783	$ 18,656	$ 1,391	$ 20,047
Concessions	19,775	-	49,720	45,388	24,107	-	24,107
Miscellaneous Reimbursement	300	-	128,231	125,670	2,861	-	2,861
Clearing Fund	-	-	164,098	164,987	(889)	3,197	2,308
Total	43,412	-	384,151	382,828	44,735	4,588	49,323
School Projects							
High School							
Football Fundraisers	12,242	-	5,765	3,680	14,327	-	14,327
Boys Basketball	1,640	-	520	1,153	1,007	-	1,007
Girls Basketball	2,310	-	7,128	3,247	6,191	-	6,191
Cross Country	3,045	-	1,049	1,189	2,905	-	2,905
Track	2,724	-	2,037	701	4,060	-	4,060
Wrestling	5,193	-	965	153	6,005	-	6,005
Golf	775	-	99	838	36	-	36
Volleyball	5,033	-	2,819	2,515	5,337	-	5,337
Student Recognition	2,697	-	551	2,485	763	-	763
Cardinals Woods	2,859	-	-	-	2,859	-	2,859
Library	390	-	25	-	415	-	415
Scholars Bowl	100	-	-	-	100	-	100
Band	220	-	3,314	2,375	1,159	-	1,159
Softball	292	-	-	-	292	-	292
Choir/Vocal	2,704	-	1,263	515	3,452	-	3,452
Esports	497	-	-	-	497	-	497
Baseball	-	-	1,005	-	1,005	-	1,005
Year Book	9,687	-	8,786	6,759	11,714	-	11,714
Total High School	52,408	-	35,326	25,610	62,124	-	62,124
Middle School							
Track	200	-	-	-	200	-	200
Basketball	1	-	-	-	1	-	1
T-Shirts	483	-	-	-	483	-	483
Faculty	1,081	-	-	275	806	-	806
Library	273	-	60	282	51	-	51
Year Book	1,139	-	-	-	1,139	-	1,139
Box Tops	4,469	-	3,414	4,910	2,973	-	2,973
Total Middle School	7,646	-	3,474	5,467	5,653	-	5,653
Total School Projects	60,054	-	38,800	31,077	67,777	-	67,777
Total District Activity Funds	$ 103,466	$ -	$ 422,951	$ 413,905	$ 112,512	$ 4,588	$ 117,100