DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
DOUGLASS, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2025

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DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
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INDEPENDENT AUDITORS' REPORT

Board of Education
Douglass Unified School District No. 396
Douglass, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Douglass Unified School District No. 396, Douglass, Kansas**, as of and for the year ended **June 30, 2025,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Douglass Unified School District No. 396, Douglass, Kansas,** or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Douglass Unified School District No. 396, Douglass, Kansas,** as of **June 30, 2025**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Douglass Unified School District No. 396, Douglass, Kansas,** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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Board of Education
Douglass Unified School District No. 396

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Douglass Unified School District No. 396, Douglass, Kansas,** on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of 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 **Douglass Unified School District No. 396, Douglass, Kansas'** ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with auditing standards generally accepted in the United States of America, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the **Douglass Unified School District No. 396, Douglass, Kansas'** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **Douglass Unified School District No. 396, Douglass, Kansas'** ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, and district activity funds schedules of regulatory basis cash receipts, expenditures, and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Douglass Unified School District No. 396

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Douglass Unified School District No. 396, Douglass, Kansas**, as of and for the year ended June 30, 2024, and have issued our report thereon dated October 1, 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/oar/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2024 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2024, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 30, 2025

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 6,023,810	$ 6,023,810	$ 0	$ 15,737	$ 15,737
Special Purpose Funds							
Supplemental General	25,565	0	2,082,471	2,020,739	87,297	1,658	88,955
Preschool-Aged At-Risk	9,494	0	36,983	46,477	0	0	0
At Risk (K-12)	231,523	0	714,750	917,424	28,849	50	28,899
Bilingual Education	1,000	0	404	960	444	0	444
Virtual Education	10,000	0	16,794	21,794	5,000	12,053	17,053
Capital Outlay	456,953	26	841,804	990,676	308,107	0	308,107
Driver Training	36,222	0	10,515	17,875	28,862	0	28,862
Food Service	60,000	0	308,168	348,168	20,000	0	20,000
Professional Development	14,434	0	31,576	36,010	10,000	0	10,000
Special Education	78,549	0	963,225	1,018,236	23,538	0	23,538
Career and Postsecondary Education	0	0	314,575	314,575	0	317	317
KPERS Contribution	0	0	628,617	628,617	0	0	0
Recreation Commission	3,081	0	55,101	56,500	1,682	0	1,682
Federal Funds	(94,916)	0	214,353	119,437	0	0	0
Gifts and Grants	5,750	0	11,962	11,536	6,176	3,897	10,073
Contingency Reserve	344,511	0	0	0	344,511	0	344,511
Textbook & Student Material Revolving	55,894	0	30,989	8,492	78,391	0	78,391
District Activity Funds	16,586	0	97,221	90,547	23,260	0	23,260
Bond & Interest Fund	1,789,554	0	695,816	767,288	1,718,082	0	1,718,082
	$ 3,044,200	$ 26	$ 13,079,134	$ 13,439,161	$ 2,684,199	$ 33,712	$ 2,717,911

Composition of Cash:	Checking Accounts	$ 2,815,775
	Agency Funds	(97,864)
		$ 2,717,911

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

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Douglass Unified School District No. 396 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Douglass, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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

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

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

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

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

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

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

Budget and Tax Cycle

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

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

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

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

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

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

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

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

Note 2 - Defined Benefit Pension Plan:

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

Contributions

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

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 13.88% and 12.57%, respectively, for the fiscal year ended June 30, 2024. The actuarially determined employer contribution rate and the statutory contribution rate was 11.60% and 11.54% for the fiscal year ended June 30, 2025.

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

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

The 2022 Legislature passed Senate Bill 421, which authorized the State of Kansas to transfer $1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2024. 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 2024 which totaled $271 million. The first transfer of $146.1 million was received on August 1, 2022. The second transfer of $125 million was received on December 1, 2022.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $628,617 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 $5,476,536. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2024. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

Note 3 - Compensated Absences:

Vacation
Full time twelve-month employees earn vacation time at the rate of ten days per year. Employees with ten years of service will receive 15 days of vacation. Employees working less than full time and twelve months are not eligible for vacation pay. Requests to use vacation must be made at least two weeks in advance and must be approved by the employee's director and the Superintendent. The maximum vacation carry-over will be limited to 5 days. Upon leaving the District the employee shall be paid for accumulated vacation time at the employee's regular rate of pay.

Sick Leave
Full-time employees will be credited with ten days of sick leave on the first day of employment; thereafter employees will receive ten additional days at the beginning of each fiscal year. Twelve-month employees will be credited with twelve days of paid leave on the first day of employment; thereafter employees will receive twelve days for each fiscal year. Part-time employees will be credited with a proration of ten days on the first day of employment; thereafter employees will receive a proration of ten additional days. Unused sick leave will be allowed to accumulate to 80 days. Upon retirement (at minimum age of 55) the employee shall receive termination pay at the rate of sixty dollars per day for all accumulated sick leave up to a maximum of forty days.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid, since the likelihood of ever having to pay these maximum amounts is not anticipated or a probable event.

Note 4 - Post Employment Benefits:

The District sponsors an IRC 403(b) defined contribution retirement plan. The plan covers each administrator, teacher, and classified employee. Participants are vested based on years of service and a vested percentage ranging from 0% for 1-5 years of service to 100% after 15 years of service with percentage increase by 10% for each year of service starting with the 6th year of service. The District's contribution is $500 per contract year for each classified employee working a minimum of 3 base hours per day, $1,000 per contract year for those employees with a bachelor's degree in the

area in which they are employed, a district director, teacher or administrator. Contributions will be prorated for employees who work less than full-time or less than a full contract year. Eligible employees may voluntarily contribute from their salary an amount of their choosing to their employee paid account. Voluntary contributions may not exceed the amount allowed by Federal and State laws.

The District allows employees to take early retirement and collect annual payments subject to certain eligibility requirements. Eligible employees can retire anytime up to age 65 and collect early retirement benefits. Employees must choose between the Defined Contribution 403(b) Retirement and the Early Retirement plans. The employee must apply for the early phase out option by April 1, 2021.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year, the District paid $1,787 for postemployment benefits for three former employees under the early retirement plan and $76,922 for current employees under the Defined Benefit Retirement Plan.

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

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

Note 5 - Other Post Employment Benefits:

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

Note 6 - Litigation:

The District is a party to various claims, none of which is expected to have a material financial impact on the financial statement.

Note 7 - Contingencies:

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

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

Note 8 - Reimbursed Expenditures:

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

Note 9 - Deposits:

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

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

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

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

At June 30, 2025, the District's carrying amount of deposits was $2,815,775 and the bank balance was $3,363,133. The bank balance is held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,824 was covered by federal depository insurance and the remaining $3,112,309 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 10 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-5167 and 72-5143 were as follows:

	Transfer to:								
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Bilingual Education	Virtual Education	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 33,640	$ 539,956	$ 0	$ 16,794	$ 0	$ 0	$ 676,729	$ 142,832	$ 1,409,951
Supplemental General Fund	3,343	174,794	404	0	22,222	28,383	278,660	169,803	677,609
	$ 36,983	$ 714,750	$ 404	$ 16,794	$ 22,222	$ 28,383	$ 955,389	$ 312,635	$ 2,087,560

Note 11 - Subsequent Events:

The District has evaluated subsequent events through September 30, 2025, the date which the financial statement was available to be issued.

Note 12 - Long-Term Debt:

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

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

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2016 Series	2.00 - 3.00	6/1/2016	$ 8,990,000	9/1/2034

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

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2016 Series	$ 7,340,000	$ 0	$ 580,000	$ 6,760,000	$ 187,288

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

	Principal	Interest	Total Principal and Interest
2026	$ 595,000	$ 169,662	$ 764,662
2027	610,000	154,638	764,638
2028	630,000	141,450	771,450
2029	650,000	127,050	777,050
2030	665,000	111,425	776,425
2031 - 2035	3,610,000	271,944	3,881,944
	$ 6,760,000	$ 976,169	$ 7,736,169

REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 6,350,164	$ (331,032)	$ 4,678	$ 6,023,810	$ 6,023,810	$ 0
Special Purpose Funds						
Supplemental General	2,109,798	(89,059)	0	2,020,739	2,020,739	0
Preschool-Aged At-Risk	52,286	0	0	52,286	46,477	(5,809)
At Risk (K-12)	1,182,471	0	0	1,182,471	917,424	(265,047)
Bilingual Education	2,000	0	0	2,000	960	(1,040)
Virtual Education	60,000	0	0	60,000	21,794	(38,206)
Capital Outlay	1,211,778	0	0	1,211,778	990,676	(221,102)
Driver Training	41,757	0	0	41,757	17,875	(23,882)
Food Service	497,255	0	0	497,255	348,168	(149,087)
Professional Development	50,050	0	0	50,050	36,010	(14,040)
Special Education	1,060,527	0	0	1,060,527	1,018,236	(42,291)
Career and Postsecondary Education	322,050	0	0	322,050	314,575	(7,475)
KPERS Contribution	699,692	0	0	699,692	628,617	(71,075)
Recreation Commission	56,500	0	0	56,500	56,500	0
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	119,437	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	11,536	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	XXXXXXXXXX
Textbook & Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	8,492	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	90,547	XXXXXXXXXX
Bond & Interest Fund	767,788	0	0	767,788	767,288	(500)
	$ 14,464,116	$ (420,091)	$ 4,678	$ 14,048,703	$ 13,439,161	$ (839,554)

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 11,067	$ 4,678	$ 0	$ 4,678
State Sources	5,873,685	6,019,132	6,350,164	(331,032)
	5,884,752	6,023,810	$ 6,350,164	$ (326,354)
Expenditures				
Instruction	2,551,293	2,412,887	$ 2,614,237	$ (201,350)
Student Support Services	49,505	142,257	91,600	50,657
Instructional Support Staff	155,802	164,115	160,600	3,515
General Administration	227,146	245,626	237,100	8,526
School Administration	487,162	505,061	502,150	2,911
Central Services	150,708	145,820	158,100	(12,280)
Operations & Maintenance	627,078	729,938	642,000	87,938
Student Transportation Services	238,742	263,793	234,050	29,743
Other Support Services	3,971	2,945	5,000	(2,055)
Community Services Operations	4,918	1,417	6,000	(4,583)
Transfers	1,388,427	1,409,951	1,699,327	(289,376)
Adjustment to Comply with Legal Max	0	0	(331,032)	331,032
Adjustment for Qualifying Budget Credits	0	0	4,678	(4,678)
	5,884,752	6,023,810	$ 6,023,810	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 722,360	$ 894,337	$ 851,675	$ 42,662
County Sources	70,810	79,759	75,335	4,424
State Sources	1,164,283	1,108,375	1,157,224	(48,849)
	1,957,453	2,082,471	$ 2,084,234	$ (1,763)
Expenditures				
Instruction	860,242	924,849	$ 963,243	$ (38,394)
Student Support Services	10,106	11,887	20,000	(8,113)
Instructional Support Staff	66,275	78,422	81,000	(2,578)
General Administration	9,401	10,666	11,000	(334)
School Administration	44,872	51,053	52,000	(947)
Central Services	114,829	122,319	124,000	(1,681)
Operations & Maintenance	121,727	124,858	128,000	(3,142)
Student Transportation Services	22,852	19,076	25,000	(5,924)
Transfers	743,331	677,609	705,555	(27,946)
Adjustment to Comply with Legal Max	0	0	(89,059)	89,059
	1,993,635	2,020,739	$ 2,020,739	$ 0
Receipts Over (Under) Expenditures	(36,182)	61,732		
Unencumbered Cash, Beginning	61,747	25,565		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,565	$ 87,297		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Preschool-Aged At-Risk Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 48,994	$ 36,983	$ 42,791	$ (5,808)
	48,994	36,983	$ 42,791	$ (5,808)
Expenditures				
Instruction	39,500	46,477	$ 52,286	$ (5,809)
	39,500	46,477	$ 52,286	$ (5,809)
Receipts Over (Under) Expenditures	9,494	(9,494)		
Unencumbered Cash, Beginning	0	9,494		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 9,494	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

At Risk (K-12) Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 773,011	$ 714,750	$ 950,949	$ (236,199)
	773,011	714,750	$ 950,949	$ (236,199)
Expenditures				
Instruction	433,582	732,815	$ 1,012,971	$ (280,156)
Student Support Services	107,915	184,609	169,500	15,109
	541,497	917,424	$ 1,182,471	$ (265,047)
Receipts Over (Under) Expenditures	231,514	(202,674)		
Unencumbered Cash, Beginning	9	231,523		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 231,523	$ 28,849		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bilingual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 1,003	$ 404	$ 1,000	$ (596)
	1,003	404	$ 1,000	$ (596)
Expenditures				
Instruction	3	960	$ 2,000	$ (1,040)
	3	960	$ 2,000	$ (1,040)
Receipts Over (Under) Expenditures	1,000	(556)		
Unencumbered Cash, Beginning	0	1,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,000	$ 444		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Virtual Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 3,360	$ 16,794	$ 50,000	$ (33,206)
	3,360	16,794	$ 50,000	$ (33,206)
Expenditures				
Instruction	3,360	21,794	$ 60,000	$ (38,206)
	3,360	21,794	$ 60,000	$ (38,206)
Receipts Over (Under) Expenditures	0	(5,000)		
Unencumbered Cash, Beginning	10,000	10,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 10,000	$ 5,000		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 473,852	$ 553,143	$ 508,453	$ 44,690
County Sources	36,499	37,916	36,014	1,902
State Sources	229,460	217,256	210,358	6,898
Federal Sources	0	33,489	0	33,489
	739,811	841,804	$ 754,825	$ 86,979
Expenditures				
Instruction	30,738	0	$ 221,928	$ (221,928)
Operations & Maintenance	503,801	717,718	706,100	11,618
Transportation	0	172,909	176,250	(3,341)
Facility Acquisition & Construction Services	75,035	100,049	107,500	(7,451)
	609,574	990,676	$ 1,211,778	$ (221,102)
Receipts Over (Under) Expenditures	130,237	(148,872)		
Unencumbered Cash, Beginning	326,716	456,953		
Prior Year Canceled Encumbrances	0	26		
Unencumbered Cash, Ending	$ 456,953	$ 308,107		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,021	$ 5,440	$ 8,200	$ (2,760)
State Sources	3,480	5,075	5,535	(460)
	10,501	10,515	$ 13,735	$ (3,220)
Expenditures				
Instruction	5,755	12,413	$ 11,052	$ 1,361
Vehicle Operations, Maintenance Services	728	5,462	30,705	(25,243)
	6,483	17,875	$ 41,757	$ (23,882)
Receipts Over (Under) Expenditures	4,018	(7,360)		
Unencumbered Cash, Beginning	32,204	36,222		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 36,222	$ 28,862		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 110,387	$ 108,954	$ 177,250	$ (68,296)
State Sources	2,712	2,589	2,400	189
Federal Sources	223,767	174,403	212,737	(38,334)
Transfers	24,353	22,222	50,000	(27,778)
	361,219	308,168	$ 442,387	$ (134,219)
Expenditures				
Food Service Operation	360,682	348,168	$ 497,255	$ (149,087)
	360,682	348,168	$ 497,255	$ (149,087)
Receipts Over (Under) Expenditures	537	(40,000)		
Unencumbered Cash, Beginning	59,463	60,000		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 60,000	$ 20,000		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 4,034	$ 3,193	$ 7,500	$ (4,307)
Transfers	45,224	28,383	28,115	268
	49,258	31,576	$ 35,615	$ (4,039)
Expenditures				
Instructional Support Staff	41,131	36,010	$ 50,050	$ (14,040)
	41,131	36,010	$ 50,050	$ (14,040)
Receipts Over (Under) Expenditures	8,127	(4,434)		
Unencumbered Cash, Beginning	6,307	14,434		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 14,434	$ 10,000		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 11,854	$ 7,836	$ 17,000	$ (9,164)
Federal Sources	115	0	0	0
Transfers	948,932	955,389	964,977	(9,588)
	960,901	963,225	$ 981,977	$ (18,752)
Expenditures				
Instruction	885,647	973,446	$ 1,008,266	$ (34,820)
Student Transportation Services	46,705	44,790	52,261	(7,471)
	932,352	1,018,236	$ 1,060,527	$ (42,291)
Receipts Over (Under) Expenditures	28,549	(55,011)		
Unencumbered Cash, Beginning	50,000	78,549		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 78,549	$ 23,538		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Career and Postsecondary Education Fund

	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Federal Sources	$ 2,943	$ 1,940	$ 5,000	$ (3,060)
Transfers	286,881	312,635	317,050	(4,415)
	289,824	314,575	$ 322,050	$ (7,475)
Expenditures				
Instruction	288,033	312,630	$ 317,250	$ (4,620)
Instructional Support Staff	1,791	1,945	4,800	(2,855)
	289,824	314,575	$ 322,050	$ (7,475)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 653,918	$ 628,617	$ 699,692	$ (71,075)
	653,918	628,617	$ 699,692	$ (71,075)
Expenditures				
Instruction	360,998	407,345	$ 392,126	$ 15,219
Student Support Services	93,476	29,545	98,150	(68,605)
Instructional Support Staff	30,080	28,916	31,584	(2,668)
General Administration	18,310	17,601	19,226	(1,625)
School Administration	54,275	52,175	56,989	(4,814)
Central Services	24,849	23,887	26,091	(2,204)
Operations & Maintenance	45,120	43,374	47,376	(4,002)
Student Transportation Services	20,925	22,379	21,971	408
Food Service Operation	5,885	3,395	6,179	(2,784)
	653,918	628,617	$ 699,692	$ (71,075)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Recreation Commission Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 47,150	$ 50,359	$ 48,971	$ 1,388
County Sources	4,217	4,742	4,505	237
	51,367	55,101	$ 53,476	$ 1,625
Expenditures				
Community Services Operations	48,350	56,500	$ 56,500	$ 0
	48,350	56,500	$ 56,500	$ 0
Receipts Over (Under) Expenditures	3,017	(1,399)		
Unencumbered Cash, Beginning	64	3,081		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 3,081	$ 1,682		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Bond & Interest Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 699,279	$ 624,946	$ 628,431	$ (3,485)
County Sources	76,910	70,870	67,326	3,544
State Sources	69,252	0	0	0
	845,441	695,816	$ 695,757	$ 59
Expenditures				
Debt Service	769,463	767,288	$ 767,788	$ (500)
	769,463	767,288	$ 767,788	$ (500)
Receipts Over (Under) Expenditures	75,978	(71,472)		
Unencumbered Cash, Beginning	1,713,576	1,789,554		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,789,554	$ 1,718,082		

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 467,940	$ 214,353
	467,940	214,353
Expenditures		
Instruction	378,954	119,437
Student Support Services	56,812	0
Instructional Support Staff	21,431	0
Operations & Maintenance	52,941	0
	510,138	119,437
Receipts Over (Under) Expenditures	(42,198)	94,916
Unencumbered Cash, Beginning	(52,718)	(94,916)
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ (94,916)	$ 0

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 9,126	$ 11,962
	9,126	11,962
Expenditures		
Instruction	6,881	8,254
Instructional Support Staff	5,849	1,344
Operations & Maintenance	85	85
Community Services Operations	673	1,853
	13,488	11,536
Receipts Over (Under) Expenditures	(4,362)	426
Unencumbered Cash, Beginning	10,112	5,750
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 5,750	$ 6,176

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Transfers	0	0
	0	0
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	344,511	344,511
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 344,511	$ 344,511

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025
(With Comparative Actual Totals for the Prior Year Ended June 30, 2024)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 29,848	$ 30,989
	29,848	30,989
Expenditures		
Instruction	11,190	5,976
Support Services	0	2,516
	11,190	8,492
Receipts Over (Under) Expenditures	18,658	22,497
Unencumbered Cash, Beginning	37,236	55,894
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 55,894	$ 78,391

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Douglass Schools				
Band Fundraising	$ 4,721	$ 6,134	$ 1,795	$ 9,060
Weightlifting	867	151	366	652
Boys Basketball Fundraising	4	1,452	1,009	447
Cheer-Football	1,671	1,930	1,281	2,320
Cheer-Basketball	917	0	134	783
Softball Fundraising	1,033	85	18	1,100
HS Cheerleading	(68)	9,462	6,570	2,824
Football Fundraising	4,231	5,481	4,800	4,912
Chorus Fundraising	5,169	3,811	1,785	7,195
Musical	13,379	2,741	4,257	11,863
Madrigals	2,832	1,120	967	2,985
DHS News Team	396	0	99	297
Spirit Club	1,006	0	173	833
Clay Target Shooting Club	3,505	5,547	7,465	1,587
Stem Club	150	0	0	150
Art Club	702	465	192	975
Welding/Entrepreneurship Club	827	0	0	827
Forensics Fundraising	521	0	42	479
Entrepreneur Class	337	1,650	16	1,971
Baseball Fundraising	448	980	1,305	123
BASS Club	180	0	0	180
FCCLA	627	1,287	1,209	705
Students For The Cure	0	2,500	2,500	0
SADD	800	8,081	6,868	2,013
Tennis - Boys	458	0	0	458
Tennis - Girls	74	0	0	74
Track Fundraising	606	1,021	429	1,198
Cross Country Fundraising	1,177	4,064	2,797	2,444
	46,570	57,962	46,077	58,455

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2025

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Douglass Schools				
Class of 2028	0	2,097	0	2,097
Class of 2027	1,455	1,883	52	3,286
Class of 2025	6,599	6,746	13,027	318
Class of 2026	3,754	4,545	4,516	3,783
Class of 2024	2,648	344	2,992	0
Class of 2023	124	0	124	0
Honor Society	121	50	0	171
FBLA	783	796	392	1,187
Gifted Classes	180	0	0	180
Scholars Bowl Fund	198	0	0	198
Kay	1,140	1,767	2,077	830
Student Council	(8)	2,569	2,328	233
Student Lounge	1,830	7,883	7,926	1,787
Student Activity	35	964	641	358
Creative Writing	49	0	0	49
Wrestling Fundraising	383	328	426	285
Wrestling Fundraising - Girls	116	0	17	99
Volleyball Fundraising	7,834	11,392	5,340	13,886
Girls Basketball Fund	238	1,535	1,182	591
Elem 5th Grade	201	116	0	317
MS Activity	0	2,374	1,672	702
MS Honor Society	1,371	0	0	1,371
MS Wrestling Fundraising	71	0	17	54
MS Girls Basketball	1,661	49	18	1,692
MS Boys Basketball	30	0	18	12
MS Volleyball	298	782	18	1,062
MS Art Club	0	201	86	115
MS Cheerleaders	271	2,532	1,760	1,043
CPL/HOA Basketball	60	0	0	60
	78,012	106,915	90,706	94,221
District Memorial	2,885	5,235	4,477	3,643
Total Agency Funds	$ 80,897	$ 112,150	$ 95,183	$ 97,864

DOUGLASS UNIFIED SCHOOL DISTRICT NO. 396
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2024

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
HS Petty Cash	$ 0	$ 0	$ 1,821	$ 1,821	$ 0	$ 0	$ 0
General Athletic	0	0	1,749	1,749	0	0	0
HS Athletics	0	0	32,496	32,496	0	0	0
HS Athletic Fundraising	2,060	0	6,099	4,731	3,428	0	3,428
Concessions	(225)	0	30,355	26,190	3,940	0	3,940
Special Education	1,070	0	0	0	1,070	0	1,070
Elem Activity	1,202	0	28	0	1,230	0	1,230
Elem Courtesy Fund	3,710	0	685	216	4,179	0	4,179
Elem Staff Pop Fund	77	0	0	0	77	0	77
Elem Staff Activity	75	0	0	0	75	0	75
Elem Library	3,501	0	2,300	2,484	3,317	0	3,317
HS Coffee Sales	158	0	218	368	8	0	8
MS Courtesy	685	0	80	167	598	0	598
MS Athletics	0	0	11,102	11,102	0	0	0
MS Library	35	0	0	0	35	0	35
Vending	638	0	435	966	107	0	107
Interest	1,797	0	1,457	482	2,772	0	2,772
Staff Courtesy Fund	490	0	200	167	523	0	523
Student Courtesy Fund	1,313	0	0	85	1,228	0	1,228
Sales Tax	0	0	8,196	7,523	673	0	673
Total District Activity Funds	$ 16,586	$ 0	$ 97,221	$ 90,547	$ 23,260	$ 0	$ 23,260